AN

INTRODUCTION

T, I, 62. TO

Merchants Accounts,

CONTAINING

Five distinct QUESTIONS or ACCOUNTS.

The

1 An easie Question to enter *Beginners*, with *Instructions* to Post, stated two several ways, upon several suppositions.

2 A Question of a Merchant, adventuring a Stock or Cargazoon with the Purser or Sopracargo of a Ship, who sells the Adventure, and furnisheth Returns, stated two several ways.

3 A Question of *Factorage* or goods received by Consignation, and Returns Shipp'd off, with an *Analysis* thereto belonging.

4 A Question of a Ship's Fraightment, with *Instructions* to keep Ship-Accounts.

5 A Question of double Exchanges.

Compiled by *John Collins* Student in the Mathematicks, late Professor of Writing, Merchants Accounts, &c.

And may serve as an Appendix to the Merchant's Mirrour, lately re-printed.

The Second Edition.

LONDON,

Printed by *James Flesher* for *Thomas Clark*, at the South-entrance of the *Royal Exchange*. 1664.

Presented by ye Author to the Societie
Octob. 24. 1667.

COURTEOUS READER,

IF *Thou be ſtill unexperienced, and deſireſt to reap ſome benefit by theſe Queſtions, let me adviſe thee either to prick and examine over the ſaid Queſtions; or rather to write out and Poſt the Journals of ſome of theſe Accounts, omitting the Relative Numbers in the Margent, of the which ſee Section the ſeventh following; and are not to be made till the parcel is entirely poſted: Which that thou maiſt be the better enabled to doe, I have annexed the enſuing Directions. The Account it ſelf will teach thee to balance, the Balance of each Account being entred out of the Leager at the end of the Journal-parcels.*

JOHN COLLINS.

DIRECTIONS

TO POST

Or tranſport the Journal into the Leager.

1 *For the Words of Expreſsion.*

1. WHere you have many Debitors and one Creditor, proceed in order as they come; but where you have one Debitor and many Creditors, it is beſt (in my opinion) to poſt all the Creditors firſt, and the Debitor laſt, in regard by this means the figures of reference are firſt entred in the Journal.

2. Immediately after the word To, which is always uſed on the Debitor ſide, muſt follow the name of that Account that is diſcharged: the word By is always uſed on the Cr. ſide, and after it follows the name of the Account that is charged.

3. All Accounts of Wares, Voiages, Commodities, ought to be poſted at large in all the particulars, with a column ruled in the middle therein, to expreſs the number, weight, or meaſure of the Commodity, by help whereof the number and quality of the goods unſold may be known.

4. Upon the account of Wares it is beſt to expreſs the weight and price, and on the Buier's or Seller's account the time and manner of paiment, if room permit. And here note, that it is unuſual to uſe above one line in a parcel in the Leager; and now though Wares or Commodities are poſted at large, yet there is no ſuch neceſſity that other Accounts be the like.

2. *For the Manner.*

5. Diſcover by the Alphabet where that Account ſtands in the Leager you are to charge; or if the account be not yet entred, frame an account in a ſpare room, entring the Title in a fair *Italian* hand, and in the Calendar, the folio where that account ſtands; then in the outwardmoſt verge enter the year, and in the firſt ruled ſpace the page of the Journal where that parcel ſtands, in the next the month, afterwards the day, then the words of the parcel, and in the next ruled column the page of the Leager where that parcel ſtands Creditor, or if many Creditors, before the column figures expreſſing where thoſe Accounts ſtand, and finally the ſumme ſo charged. Thus is the Debitor parcel entred: the like in ſeveral accounts for many Debitors, when you have but one Creditor.

6. Turn to the folio in the Leager where that parcel is to be diſcharged or made Cr. and there entring as before the year, page of the Journal, month, day, words of the parcel, page or pages of the Leager where entred Dr. and finally the ſumme. Thus is the Creditor parcel entirely entred: the like for many Creditor parcels in ſeveral accounts, when you have but one Debtor.

7. Laſtly, in the Journal draw a line between the terms $\frac{Dr}{Cr.}$ above the ſaid line enter the Page of the Leager, where that or thoſe parcels ſtand charged or made Debitor, and under the line the Page or Pages where the ſaid parcel or parcels are diſcharged or made Creditor; obſerving by the way that every parcel is charged and diſcharged for the ſame ſumme, either in groſs, or at length.

For

For the better explanation whereof, ſuppoſe I were to poſt theſe parcels.

(3) Page	Journal.	The 2d of *January* (1651)	Sterl. Lib.	sh.	d.	Lib.	sh.	d.
4	Dr	*John Speed* for the ſumme of *jC*l. and is for ſo much owing by him due the 7 of *April* following, as *per* his obligation	100	00	00			
6	Dr	*Thomas Fenkins* owing by him due the 7 of *June* following	50	00	00			
7	Dr	*Thomas Brooker* owing by him due the 7 of *May*	40	00	00			
9	Dr	*William Law* owing by him due the 7 of *July*	110	00	00			
5	Cr	Stock for the particulars as above	300	00	00	300		

Again, ſuppoſe the 7 day following you have compounded to rebate at 8 *per centum* ſimple Intereſt, being to receive the mony preſent, and are to poſt the parcels of rebate, which ſuppoſe to ſtand on the other ſide in the 4th page of the Journal, and then finding by the Alphabet or Calendar that theſe Leager-accounts ſtand in ſuch folio's as are here expreſſed, *viz.* in folio 4, 6, 7, 9, 5. theſe mens accounts muſt be poſted as is here ſhewed; but in the account of Stock, the Debtor or Creditor parcel, or both, may be poſted brief or long, as you beſt approve.

(4. page)		The 7 of *January* (1651)						
5	Dr	Stock for the ſumme of *viij*l *xvj*s *ix*d, and is for ſeveral ſummes allowed the Creditors following in rebate, the reſt paiable *Contanti*.						
4	Cr	*John Speed* for the ſumme of *j*l *xix*s *ij*d, and is for three months rebate of *jC*l allowed him, being not due till the 7 of *April*, and is now paiable at demand	01	19	02			
6	Cr	*Thomas Fenkins* for 5 months rebate of *L*l	01	12	03			
7	Cr	*Thomas Brooker* for four months rebate of *xl*l	01	00	09			
9	Cr	*William Law* for ſix months rebate of *Cx*l	04	04	07			
			08	16	09	08	16	09

Year of the Lord.	Page of the Journal.	Months of the year.	Days of the month.	This form of ruling a Leager I esteem the best, because the same points direct for ruling both sides, and you may begin at which end you please of a Book so ruled: but because this form takes up much room, and the columns relating to the page of the Journal are thought superfluous, (especially in these small accounts) and the day of the month expressed in the Leager is a sufficient directory to find the page of the Journal; therefore in such cases the form of ruling used in the second, third and fourth questions is very approvable.	Page of the Leager where Creditor.			
Folio (4)	of	the Leager		*John Speed* Debitor				
1651	3	January	2	To Stock owing by him due the 7 of *April* ——	5	100	00	00
(6)				*Thomas Jenkins* Dr				
1651	3	January	2	To Stock owing by him due the 7 of *June* following	5	50	—	—
(7)				*Thomas Brooker* Dr				
1651	3	January	2	To Stock owing by him due the 7 of *May* next—	5	40	—	—
(9)				*William Law*, Dr				
1651	3	January	2	To Stock owing by him due the 7 of *July* next—	5	110	—	—
(5)				Stock (posted brief) Dr				
1651	4	January	7	To *John Speed*, &c. allowed on rebate, as in Cr. fol. 4, 6, 7, 9 ——	---	08	16	09
(5)				Stock (otherwise at large) Dr				
1651	4	January	7	To *John Speed* for three months rebate of *iC*^{l} allowed him ——	4	01	19	02
	---	ditto	---	To *Thomas Jenkins* for five months rebate of *L*^{l} —	6	01	12	03
	---		---	To *Thomas Brooker* for four months rebate of *xL*^{l}—	7	01	00	09
				To *William Law* for six months rebate of *iC x*^{l} ——	9	04	04	07

Year.	Page Journal.	Months.	Days.		Page of the Leger where Debitor.	Lib.	sh.	d.
								(4)
				Per contra John Speed Creditor				
1651	4	January	7	By Stock for three months rebate of *jC*l	5	01	19	02
				Thomas Jenkins per contra Cr				(6)
1651	4	January	7	By Stock for five months rebate of *L*l	5	01	12	03
				Thomas Brooker Cr				(7)
1651	4	January	7	By Stock for four months rebate of *xL*l	5	01	00	09
				Per contra Cr				(9)
1651	4	January	7	By Stock for six months rebate of *jCx*l	5	04	04	07
				Stock *per contra* Cr				(5)
1651	3	January	2	By *John Speed*, &c. owing as in their accounts in Dr folio 4, 6, 7	9	300	00	00
				Stock at large Cr				(5)
1651	3	January	2	By *John Speed* owing by him due the 7 of *April*	4	100	---	---
	---	ditto	---	By *Thomas Jenkins* owing by him due the 7 of *June*	6	50	---	---
	---		---	By *Thomas Brooker* owing by him due the 7 of *May*	7	40	---	---
			---	By *William Law* owing by him due the 7 of *July*	9	110	---	---

A waſte Queſtion to enter Beginners.

This firſt Queſtion following is otherwiſe ſtated in the ſecond Queſtion of this Introduction, where it is ſuppoſed that *Joſeph Berkinhead* a Merchant's Apprentice taketh up and ſelleth part of theſe goods by his Maſter's order, who in the mean while is abſent in the Country, at whoſe return he delivereth in the Account there ſtated, being there done without Journal parcels, or an account of Caſh.

The Queſtion.

A Merchant receiveth for his own account out of the Ship *Jonas* ſeveral goods, namely 92 Buts of *Province* Oil, 16 Searns of *Venice* Sope, and 5 Hogs-heads of Capers, which come conſigned to him from his Factors abroad.

March

28 The twenty eighth of *March* (1652)

Inprimis, he taketh up of *James Wells* Salter the ſumme of *jC*^{l}, impreſt in part or in hand of eight Tun of Oil more or leſs bargained for, and ſold the ſaid *James Wells*, the mony being to clear the cuſtom and charges of the ſaid Oils and other goods ——— 100 00 ---

ditto

Item, he diſburſeth in cuſtom and charges of goods the ſumme of *xCj*^{l} *ix*^{s} *iv*^{l} as follows.

92 Buts of Oil, whereof two conſumed in Leakage and Fillage in the Ship's hold, and 9 paſs cuſtom-free for the allowance of Leakage and 5 *per centum*, the reſt being 81 contented by weight of part allowing 18 *per centum* tare, and 7½^{l} to a gallon, contained 43¾ tun, rated at 32^{l} a tunne, at 5 *per centum* of ditto value is ——— 69 04 ---

More diſburſed in Lighterage, Craneage, Carmen, Porters, Wharf and Cooperage, as *per* particulars ——— 11 17 00

16 Searns of *Venice* Sope weighing at the Cuſtom-houſe (tare of 9 double Searns at 28^{l} a Searn, of the ſingle at 14^{l} a Searn, and the allowance of 5 *per centum* abated) 36C neat rated at 3^{s} *per centum* ——— 5 08 00

More paid charges, Craneage, Lighterage, Porters, &c. 2 05 04

5 Hogs-heads of Capers weighing groſs 19C 3q^{rs} 14^{l} abating ⅛ of the whole weight for tare, and the allowance of 5 *per centum*, reſts neat 13C 1q^{r}, is ſuttle 1484^{l} rated at 6^{d} a pound, at 5 *per centum* of ditto value is ——— 01 17 00

More diſburſed in charges, Cooperage, &c. ——— 00 18 ---

91 09 04 | 91 09 04

29 ditto the twenty ninth.

By Bills of lading, as likewiſe *per* a note received from the Purſer of the ſaid Ship, the ſaid goods are to pay fraight Oils 46 Tun at 4^{l} a Tun ——— 184 --- ---

5 Hogs-heads of Capers making 1 Tun at ditto rate is ——— 4 --- ---

16 Searns of Sope containing two Tun at 5^{l} *per* Tun ——— 10 --- ---

198 00 00 | 198 00 00

30 The thirtieth ditto.

Sold *James Wells* Salter 16 Buts of Oil all filled up, containing as *per* gage 8 Tun, 123 gallons, at 236 gallons a tun, ſold him at *xxxv*^{l} a tun, whereof he hath cleared the Exciſe, and produceth *ijC xCviij*^{l}, the odde mony *iv*^{s} *ix*^{d} being abated ——— 298 --- ---

Whereof he paieth *jC*^{l} in hand, and *xCviij*^{l} more by aſſignation to the Captain of the Ship *Jonas* in part of his fraight.

April the third 1652.

April 3 Sold to *James Blisset* for ready mony 2 Candy barrels of Oil containing 34 gallons, drawn out of a deficient But, at *ij*l. *x*s. *per* barrel ——— 05 00 ---

More sold him for ready mony 7 single Searns of *Venetia* white Sope, weight grosse 17*C*. 2q^{rs} 24l. tare 12l. *per* Searn, rests neat, 16*C*. 3q^{rs} 24l. at *ij*l. *viij*s. *per Centum* -- 40 14 03

45 14 03 | 45 14 03

The fifth ditto.

5 Sold to *James Blisset* 9 double Searns of *Venetia* white Sope weighing as followeth.

	C.	qrs.	l.		C.	qrs.	s.
1	2	---2	---17	7	---2	--2	--27
2	2	---2	---18	8	---2	--2	--16
3	2	---2	---20	9	2	--2	--10
4	---2	---2	---20	brought hither	16	00	--05
5	2	---2	---22		24	--0	--02
6	2	---2	---20		1	--3	--20 abated for tare at 24l a Searn.
	16	-00	---05	netto	22	00	--10 sold him at

*ij*l. *x*s. the *C*. weight, abating the odd 5d. rests *Lv*l *iv*s. ——— 55 04 00

Whereof he payeth *v*l. *iv*s. in hand, the rest to stand out 3 months.

---

ditto the eleventh.

11 Sold to *John Speed* and Partners 50 Buts of Oil qt as *per* Gage 6300 gallons all filled up, and makes 26 Tun, 164 gallons at *xxxvij*l a Tun is *ixC*. *Lxxxvij*l. *xiv*s. *iij*d. whereof they pay *Lxxxvij*l. *xiv*s. *iij*d. in hand, the rest paiable at 3 and 3 months, as *per* two Bills, or joint Obligations under their hands, the one for *iiiiCL*l paiable the eleventh of *July*, the other for as much paiable the eleventh of *October* following, or upon discount at simple Interest of 8 *per Centum* to pay at demand, Broker of this bargain *Elias Baker*. ——— 987 14 03

---

12 ditto the twelfth.

Paid gaging of 90 Buts of Oil (at 6d a But) with ———

Cooperage, Cellarage, Leaking-pans and Brokerage of 50 Buts sold *John Speed* and Partners at 1½d in the l. value as *per* particulars too large here to insert *xxv*l. *viij*s. ——— 25 08 00

---

20 The twentieth ditto.

Sold to *James Blisset* Merchant and Salter of *London* 20 Buts of Oil qt as *per* Gage 10 Tun 150 gallons (with 4 empty Buts consumed in the Cellar in Leakage and Fillage, onely a small remnant in one of them allowed him for Fillage, all into the bargain) sold him at *xxxviij*l. a Tun, produceth, abating *iij*s. *ij*d. odd mony, *ivC iv*l. — 404 — —

Whereof he paieth *iv*l in hand, the rest paiable as *per* two Obligations, the one for *iiC*l. due the 20 of *June* next, the other for as much due the 6 of *September* following, or upon discount at 8 *per Centum* simple Interest, to pay at demand.

Arm the account upon this supposition, that the accounts of the costs of these goods abroad are not as yet come home.

Journal parcels to the former Waſte queſtion.

The xxviij^th of *March* (1652)

1 Dr Caſh or Mony } for the ſumme of *jC*^l. and is for ſo much re-
1 Cr *James Wells* Salter } ceived of him impreſt or in hand, in part of a bar-
gain of Oil ſold him, and the rate agreed for, and is———— 100 00 00

ditto.

1 Dr *Province* Oils for the ſumme of *Lxxxj*^l. *j*^s. and is for ſo much disburſed in cuſtom and charges, namely,

	Tuns	all allowances abated	L.	sh.	d.
Paid cuſtom of 90 Buts of Oil containing 43¼ Tuns, all allowances abated, at *j*^l. *xij*^s. *per* tun, is———	69	04 00			
More disburs'd in Lighterage, Cranage, Carmen, Porters, Wharf & Cooperage, as *per* particulars.	11	17 00			
	81	01 00	81	01	00

1 Dr *Venice* Sope for the ſumme of *vij*^l. *xiij*^s. *iv*^d. and is for ſo much paid cuſtom and charges of 16 Searns——— 07 13 04

2 Dr Capers for the ſumme of *ij*^l. *xv*^s. and is for ſo much paid
--- out in cuſtom & charges of 5 hogſheads, as *per* Waſt-book 02 15 04
1 Cr Caſh for the particulars paid out as above——— 91 09 04 91 09 04

The xxix^th ditto.

1 Dr *Province* Oils for the ſumme of *jC Lxxxiv*^l. and is for fraight of 46 Tun as *per* bill of lading at *iv*^l a Tun— 184 00 —

2 Dr Capers for *iv*^l. and is for fraight of 5 h' h' laden for a Tun at ditto rate——— 04 00 —

1 Dr *Venice* Sope for the ſumme of *x*^l. and is for fraight of 16
--- Searns laden home for 2 Tun at *v*^l. *per* Tun——— 10 00 00

2 Cr Ship *Jonas* (or Owners of ditto ſhip) for the ſumme of *jC. xCviij*^l. and is for the particulars of fraight due as above 198 00 00 198 — —

The xxx^th of *March*.

1 Dr *James Wells* } for the ſumme of *ijC xCviij*^l. and is for 16 Buts con-
1 Cr *Province* Oils } taining as *per* Gage 8 Tun 123 gallons, at 236 gallons a Tun, ſold him at *xxxv*^l. a Tun, he having cleared the Exciſe, and produceth *iv*^s. *ix*^d. more, which is abated——— 298 — —

ditto.

1 Dr Caſh for the ſumme of *jC*^l. and is for ſo much received from *James Wells* in part of 16 Buts of Oil this day ſold him——— 100 --- ---

2 Dr Ship *Jonas* for the ſumme of *xCviij*^l. and is for ſo much paid the Captain of the ſaid Ship in part of his fraight
--- --- by *James Wells* Salter *per* aſſignation——— 98 00 ---

1 Cr *James Wells* for the ſumme of *jC xCviij*^l. and is for ſo much paid in, and made good by him in full of 16 Buts of Oil ſold him as above——— 198 00 00 198 — —

April the third, 1652.

				L.	sh.	d.
1 Dr	Caſh for the ſumme of *xlv*l. *xiiij*s. *iij*d. and is for ſo much received of *Fames Bliſſet* for goods ſold him, as follows.					
1 Cr	*Province* Oiles for *v*l. and is for 2 Candy barrels drawn out of a deficient But ſold him at 50s *per* barrel.	05	00 00			
1 Cr	*Venice* Sope for the ſumme of *xlv*l. *xiv*s. *iii*l. and is for 7 ſingle Searnes ſold him, weight groſs 17C. 2qrs. 24l. tare 12l. *per* Searn: reſts neat 16C. 3q. 24l. at *ij*l. *viij*s *per* Ct.	40	14 03			
		45	14 03	45	14	03
	The fifth ditto.					
2 Dr	*Fames Bliſſet* for the ſumme of *lv*l. *iv*s. and is for 9 double Searns					
1 Cr	*Venice* Sope ſold him, weighing neat as *per* Waſte-Book 22C 0qrs 10l at *ij*l. 10s. *per centum*, abating *v*d. reſts as above.			55	04	00
	ditto.					
1 Dr	Caſh for the ſumme of *v*l. *iv*s. and is for ſo much received from					
2 Cr	*Fames Bliſſet* him in part of 9 Searns of Sope ſold him, the reſt as *per* agreement, being to ſtand out 3 Months.			05	04	00
	The eleventh ditto.					
2 Dr	*John Speed* and Partners for the ſumme of *ixC. lxxxvij*l. *xiv*s. *iij*d. and					
1 Cr	*Province* Oil is for 50 Buts, containing as *per* Gage, 6300 gallons all filled up, and makes 26 Tun 164 gallons, at *xxxvij*l a Tun, is			987	14	03
	To pay *Lxxxvij*l. *xiv*s. *iij*d. in hand, and the reſt at 3 and 3 months, as *per* two bills or joint obligations under their hands, the one for *ivC* payable the eleventh of *July*, the other for as much payable the eleventh of *October* following, or upon diſcount at 8 *per Centum* ſimple Intereſt to pay at demand, Broker of this ſale, *Elias Baker*.					
	ditto.					
1 Dr	Caſh for the ſumme of *Lxxxvij*l. *xiv*s. *iij*d. and is					
2 Cr	*John Speed* and Partners for ſo much received from them in part of 50 Buts of Oil this day ſold them			87	14	03
	The twelfth ditto.					
1 Dr	*Province* Oiles for the ſumme of *xxv*l. *viij*l. and is for ſo much paid					
1 Cr	Caſh Gaging of 90 Buts with Cooperage, Cellarage, Leaking pans, and Brokerage of 50 Buts ſold yeſterday, and is			25	08	—
	The twentieth ditto.					
2 Dr	*Fames Bliſſet* for the ſumme of *ivC. iiij*l. and is for 20 Buts q: as					
1 Cr	Oiles of *Province* *per* Gage 10 Tunne 150 gallons (with 4 empty Buts conſumed in the Cellar in Leakage and Fillage, onely a ſmall remnant in one of them allowed him for Fillage, all into the Bargain) ſold him at *xxxviij*l. a Tun, abating *iij*s. *ij*d. odd mony, reſts as above,			404	—	—
	ditto.					
1 Dr	Caſh for the ſumme of *iv*l. and is for ſo much received from					
2 Cr	*Fames Bliſſet* him in part of the Oiles ſold as above			04	00	—
	The reſt payable as *per* two obligations under his hand, the one for *ijC*. due the twentieth of *June* next, the other for as much due the ſixth of *September* following, or upon rebate at 8 *per Centum*, ſimple Intereſt to pay at demand.					

The Balance follows.

To Balance the former account enter

Dr	Balance for the sum of *jM. vC. Lxxxij*^{l}. *x*^{s}. *ij*^{d}.								
Cr	Cash for the Balance of that account still rem. in chest			225	15	2			
Cr	Capers of *Toulon* for the Balance disbursed in charges			06	15	00			
Cr	*James Blisset* for the Balance still owing by him			450	---	---			
Cr	*Joh. Speed* and Partners for the Balance still owing by them			900	---	---			
				1582	10	02	1582	10	02
Dr	Province Oils for the neat proceed of 90 Buts			1404	05	03			
Dr	*Venetia* Sope for the neat proceed of 16 Searns			78	04	11			
Dr	Ship *Jonas* still due to the said Ship for fraight			100	00	00			
Cr	Balance for the particulars above due to the Merchant for the produce of goods sold, and owing by him for fraight			1582	10	02	1582	10	02

Cash or Mony. Dr

						L.	sh.	d.
1652	1	March	28	To *James Wells* Salter borrowed upon a bargain of oyl sold	1	100	---	---
---		ditto	30	To the said received from him the complement of ditto bargain	-	100	---	---
	2	April	3	To *Province* Oyls received of *James Blisset* for two barrels sold him	-	05	---	---
---		ditto	---	To *Venetia* Sope received of ditto for seven Searns sold him	-	40	14	03
---		ditto	5	To *James Blisset* received in part of nine Searns of Sope sold	2	05	04	00
---		ditto	11	To *Joh. Speed* & Partners received in part of Oyls sold them	-	87	14	03
	2	ditto	20	To *James Blisset* received in part of Oyls sold him	-	04	---	---
						342	12	06

James Wells Salter of *London*. Dr

1652	1	March	30	To *Province* Oyls for 16 Buts sold him producing	1	298	---	---

Province Oils. Dr

1652	1	Mac	28	To Cash paid custom and charges of 90 Buts	1	81	01	---
---		ditto	29	To Ship *Jonas* for fraight of forty six tun at *iv*^{l} a tun	2	184	00	---
	2	April	12	To Cash paid Gageing, Cooperage, Cellarage, Brokerage and Leaking Pannes	1	25	08	00
			R.	To Balance for the neat proceed born to that account folio	2	1404	05	03
						1694	14	03

Sope of *Venetia*. Dr

1652	1	March	28	To Mony paid custom and charges of 16 Searns	1	07	13	04
---		ditto	29	To Ship *Jonas* for fraight laden for two tun, at 5^{l} *per* tun	2	10	---	---
			R.	To Balance for the neat proceed carried thither	-	78	4	11
						95	18	03

Cash. C

						Lib.	sh.	d.
1652	1	March	28	By *Province* Oyls paid custom and charges of 90 Buts----	1	81	01	---
---		ditto	---	By Sope of *Venetia* paid custom and charges of 16 Searns---	---	07	13	04
---		---	---	By Capers paid custom and charges of 5. h' h'. ———	2	02	15	00
	2	April	11	By *Province* Oyls paid Gaging, Cellarage, Cooperage, &c.	1	25	08	00
			R.	By Balance born to folio ———	2	225	15	02
						342	12	06

James Wells. Cr

1652	1	March	28	By Cash received impreſt for a bargain of Oil ſold him-----	1	100	---	---
---		ditto	30	By the ſaid received from him in full of Oils ſold ———	---	100	---	---
---		---	---	By Ship *Jonas* paiable by him to the Capt. in part of fraight-	2	98	---	---
						298	00	---

Province Oils. Cr

1652	1	March	30	By *James Wells* Salter, for 16	Buts ſold him for the value of	1	298	00	00
	2	April	3	By Cash received for two	Candy barels ſold *J. Bliſſet*-	---	05	---	---
---		ditto	11	By *J. Speed* & Partners for 50	Buts ſold them to pay as *per* Journal ———	2	987	14	03
---		ditto	20	By *James Bliſſet* for— 20	Buts ſold him ———	---	404	---	---
				4	Buts conſumed in Leakage and Fillage		1694	14	03
				90	Buts.				

Sope of *Venetia.* Cr

1652	2	April	3	By Cash received for	7	Searns ſold *James Bliſſet* ———	1	40	14	03
---		ditto	5	By *James Bliſſet* for	9	Searns ſold him to pay as *per* Jour.	2	55	04	00
					16	Searns ſold for ———		95	18	03

						L.	sh	d.
				Capers of *Toulon*. Dr				
1652	1	March	28	To Cash paid custom and charges	1	02	15	—
		ditto	29	To Ship *Jonas* for fraight laden for 1 Tun	2	04	00	—
						06	15	—
				Ship *Jonas*. Dr				
1652	1	March	30	To *Fa. Wells* Salter, paid the Capt. by ditto in part of fraight	1	98	—	—
			R	To Balance due to the said said Ship born to folio	2	100	—	—
						198	—	—
				James Blisset. Dr				
1652	2	April	5	To *Venice* Sope for 9 Searns sold him upon 3 Months time	1	55	04	00
		ditto	20	To *Province* Oils for 20 Buts sold him to pay as *per* Journal	—	404	—	—
						459	4	—
				John Speed and Partners. Dr				
1652	2	April	11	To *Prov.* Oils for 50 Buts sold them to pay as *per* Journal	1	987	14	03
				Balance of these Accounts. Dr				
			R	To Cash for the Balance in Chest brought hither	1	225	15	02
			R	To Capers of *Toulon* owing by ditto cõmodity for charges	2	06	15	—
			R	To *James Blisset* owing by him by conclude of his account	—	450	—	—
			R	To *John Speed* and Partners owing by them	—	900	—	—
						1582	10	02

						L.	sh.	d.
				Per contra. Cr				
			R	By Balance born to that account folio	2	06	15	
				Ship *Fonas.* Cr				
1652	1	March	29	By *Province* Oil for fraight of 46 Tun at 4l. *per* Tun	1	184	—	—
		ditto	—	By *Venice* Sope for fraight of 2 Tun at 5l. *per* Tun	1	10	—	—
			—	By Capers of *Toulon* for fraight of 1 Tun	2	04	00	—
						198	00	00
				James Blisset. Cr				
1652	2	April	5	By mony received from him in part of Sope	1	05	04	00
		ditto	20	By the said received in part of Oils sold him		04	00	00
			R	By Balance owing by him born to that account folio	2	450	—	—
						459	4	—
				Per contra. Cr				
1652	2	April	11	By Cash received in part of the bargain of Oil	1	87	14	03
			R	By Balance owing by them payable at 2, 3 Months	2	900	—	—
						987	14	03
				Balance *per contra.* Cr				
			R	By *Province* Oils for the neat proceed of 90 Buts	1	1404	05	03
			R	By *Venetia* Sope for the neat proceed of 16 Searns sold off		78	04	11
			R	By Ship *Fonas* still due to the said Ship for fraight	2	100	—	—
						1582	10	02

The Creditor side of this account of Balance shews that there is to be made good to the Merchant for the neat proceed of goods sold, *jM ivC Lxxxij*l. *x*s. *ij*d. and *jC*l. still owing and payable by him for fraight: and now the Debitor side shews where this is to be had, namely, *ijC xxv*l. *xv*s. *ij*d. in ready mony, and *jM iijC L*l. in debts standing out not yet received, and the rest the Capers owe for charges on 5 h' h' being all yet unsold.

THE SECOND

QUESTION,

BEING THE

SOPRACARGO'S

OR

Merchant-Adventurers

ACCOUNTS,

STATED

Two ſeveral ways.

Anno 1651 Aug.	Copy of an Account received from *Abraham Bateman* at *Yarmouth*. White Summer Herrings full packed for account of Mr. *Charls Dethick* Merchant of *London*	Dr	Lib.	sh.	d.
12	To Cash paid for 17 last at *ix*l *per* last bought of *Walter Smith*		153	00	00
	To the said paid for 9 last bought of *Hugh Corney* at *viij*l *xvj*s *per* last		79	---	---
	To the said disbursed in Boat-hire, Expences, Cooperage and petties		01	03	---
	To the said for my provisions at 1½ *per centum*		03	09	06
R	To Balance changed into Dollers to carry in the Ship with me, and makes at *ivs vjd* a Doller ℔ 15		03	07	06
			240	---	---

Sept.	Copy of an Account received from him at *Alicant* that came by way of *Valentia*. Lead 230 Pigs for *Charls Dethick*'s account	Dr	Livers	Sols	Dnrs
17	To Ship *Jonas* made good for fraight of 160 pigs here sold	℥	60	---	---
	To Cash paid custom & sisa of the Lead here sold at 4½ *per cen.* of the value	℥	82	01	02
	To the said disbursed in petty charges, Boat-hire, &c.	℥	03	11	08
	To the said for my provisions at 1½ *per centum* of the value sold	℥	27	07	02
R	To *Charls Dethick* his account currant for the neat proceed	℥	1651	---	---
			1824	---	---

	Herrings 26 Last or 312 Barrels for the said account	Dr			
	To Cash paid fraight of 18 Last at ℥ 5 *per* Last	℥	90	00	---
	To the said paid custom *pro rato* of two hundred and sixteen barrels sold	℥	38	00	---
	To the said for my provisions of ℥ 946 at 1½ *per centum*	℥	14	03	09
R	To account currant for the neat proceed of 216 barrels here sold	℥	799	16	03
			946	---	---

	Barrillia for account of *Charls Dethick*	Dr			
	To Cash paid for 420 Searns weight 506 Cargo's netto at ℥ 4½ *per* Cargo	℥	2150	10	---
	To the said paid charges Boat-hire, Labourers, and 140 Searns to double case some of the rest, with package and weighing	℥	15	05	03
	To Cash paid custom *pro rato* there established	℥	96	06	---
	To the said for my provisions of ℥ 2150--10 at 1½ *per centum*	℥	32	05	---
			2294	06	03

Sept.	Mr. *Charls Dethick* his account currant	Dr			
R	To Barrillia for the first costs and charges of 420 Searns	℥	2294	06	03
R	To Balance changed into Dollers to carry along in the Ship at several prices, and made ℔ 189	℥	170	00	00
		℥	2464	06	03

This Account sent home by way of *Valentia*.

	Herrings *per contra*.			Creditor	Lib.	sh.	d.
	By Mony for so much drawn or taken up here *per* bill of exchange-				240	—	—
	Lead for the said account.			Cr	₰	S.	D.
	By Mony received for Roove, 10 Rooves a Cargo-	160	pigs weight 152 Cargo's, at 24l the				
		----	at Livers 12 *per* Cargo	₰	1824	00	00
R	By Lead remaining	70	pigs carried in the Ship				
		230	pigs.				
	Herrings for the said account.			Cr			
	By mony received for	112	barrels at ₰ 4½ *per* barrel	₰	504	—	—
	By the said received for	104	barrels at ₰ 4¼ *per* barrel	₰	442	—	—
R	By	96	barrels remaining unsold		946	—	—
		312					
	Barrillia.			Cr			
R	Born to the account currant the full costs and charges, being-			₰	2294	06	03
	Mr. *Charls Dethick* his account currant.			Cr			
R	By Balance brought from *Yarmouth* ℔ 15 is			₰	13	10	—
R	By Lead for the neat proceed of 160 pigs here sold			₰	1651	—	—
R	By Herrings for the neat proceed of 216 barrels here sold			₰	799	16	03
				₰	2464	06	03

Here 12 Deniers make 1 Sol, and 20 Sols 1 Liver worth 5 shillings sterling.

Venetia Lead 70 Pigs. Dr

To Mony paid fraight of 10 Tun at 7 pigs to the Tun at ₤ 20 *per* Tun-- ₤ 200 —
To the said paid Lighterage, Landing, Porters, Custom, Cottimo, Magazin-- ₤ 119 07
To the said for my Provisions at 1½ *per centum* ₤ 20 07
R To account currant for the neat proceed of 40 Pigs here sold ₤ 1014 10
₤ 1354 —

White Herrings 8 Last or 96 Barrels. Dr

To Ship *Jonas* made good for fraight and primage at ₤ 13 *per* Last ₤ 104 —
To Mony paid Custom, Cottimo, Boat-hire, Officers Fees, Ware-house, Brokerage ₤ 56 00
To be deducted for a loss of 2 *per centum* on the Bank-mony, to receive it out of Bank in Dollers ₤ 18 10
To be deducted for my provisions of sale at 1½ *per centum* ₤ 13 09
R To account currant for the neat proceed ₤ 729 19
921 14

Barrillia 420 Searns. Dr

To Cash paid fraight at ₤ 1 *per* Searn ₤ 420 —
To the said paid Custom, Cottimo, Barcage, Lazaretto, Brokerage, &c.--- ₤ 466 08
To the said for my provision at 1½ *per centum* ₤ 84 07
R To account currant for the neat proceed ₤ 4650 —
5620 15

White Sope *Venetia*. Dr

To Barrillia for 9 double Searns of Sope weighing neat 23 kintals received in barter of 20 Searns of Barrillia, the value bartered is ₰ 1792 00
To Cash paid for 7 single Searns weighing neat 18 kintals at ₰ 78 the kintal is Livers 1404 —
To the said paid Custom, Cottimo, Boat-hire and Fachines---- ₰ 152 18
To Provisions at 1½ *per centum* ₰ 47 18
and makes in ₱ of ⅝ or dollers at ₰ 8-16 *per* doller ₱ 386 ₰ 3396 16 ₤ 547 20

November the ninth at *Venetia*.

Mr *Charls Dethick* his account currant. Dr

To white Sope for the costs and charges of 16 Searns ₱ 386 —
To Cash lent the Jewish Merchants on Bottomree to lade Corn at *Ancona* bound for *Genoa*, there to be repaid at 12 *per centum* advance, the Resigo born ₱ 4000 —
R To Balance remaining in my hands ₱ 308 —
₱ 4694 —

	Lead *per contra.*			Creditor.		
	By Mony received for	4	pigs weight gross 1240l at ₰ 10 *per* Kintal--- ₰		124	—
	By the said received for	36	pigs weighing 12 *M*a 70l at ₰ 102 *per M*a----- ₰		1230	—
R	By———	30	pigs left in the hands of *Walter Wolfe*		1354	—
		70	pigs ₰			

	Herrings *per contra.*		Cr		
	By *Paulo Venier* for 96 Barrels sold him at ₰ 8 *di Banco per* Barrel wrote in to my credit——— ₰			768	—
	Aggio of the said summe to make Bank-mony currant at ₰ 20 *per centum* ₰			153	14
				921	14

	Barrillia.				Cr		
				Livers	Sols		
	By white Sope *Venetia* for Balance weight 64 Kintals of white Sope of a good	20	Searns of Barrillia neat bartered away for 9 Searns sort, the value at ₰ 28 is——₰	1792	00		
	By Mony received for------ at ₰ 27 *per* Kintal-------	200	Searns weight neat 636*C*. ——— ₰	17172	—		
	By the said received for at ₰ 25 *per* Kintal——-	200	Searns weight neat 63536l ——— ₰	15884	—	₰	gr
		420	Searns sold for——— ₰	34848	00	5620	15

	White Sope *per contra.*		Cr		
R	By *Charls Dethick* his account currant for the full costs and charges of 16 Searns there made me good——— $ 386——— ₰			547	20

	Per contra the said account currant.	Cr	₰	gr		
R	By Balance brought from *Alicant*———		———	$	189	00
R	By Lead for the neat proceed of 40 pigs sold at *Venetia*——— ₰		1014	10		
R	By white Herrings for the neat proceed of 8 Last there sold——— ₰		729	19		
R	By Barrillia for the neat proceed of 420 Searns sold——— ₰		4650	--		
		₰	6394	05	4505	—
				$	4694	00

Here 24 gr. or gross makes a Ducat and Livers 6--4 Sols is a Ducat and Livers 8 16 Sols a Doller or $ of $\frac{1}{8}$ and 20 Sols a Liver, the ₰ or Ducat worth 3s 2d sterling, and the $ or Doller 4s 6d.

Oils of *Province* 92 Buts. Dr

	Florins	Sols.		
To Mony paid for 230 Milroes at Florins 28 *per* Milroe	6440	—		
To the ſaid paid for 400 Milroes at Florins 29 is	11600	00		
To the ſaid paid for Cask, Hoops, Pipe-ſtaves, Clap-boards, for Heading-Twigs, Flags, Cooperage, Drink-ſilver to the Mariners, Boat-hire, Expences, &c.	965	02		
To the ſaid paid Cuſtom, Officers Fees, &c.	524	—		
To the ſaid paid Brokerage at 1 *per centum*	180	04		
To the ſaid for proviſions at 1 ½ *per centum* of the value bought	270	06		
	19980	00	4440	00 —

Capers of *Toulon*. Dr

To caſh paid for 5 h' h' weight 7 Cargo's 1 Quintal *Marſellia* weight at Florins 90 *per* Cargo is	F	660	—	
To the ſaid paid for Cask, Cuſtom, Boat-hire, Cooperage, Brokerage, and Drink-ſilver		149	02	
To the ſaid for my proviſions at 1 ½ *per centum*		09	10	
		819	—	182 — —

At *Toulon* the 17 of *February*, 1651.
Charls Dethick his account currant. Dr

		Dollers		
To Oils of *Province* for 92 Buts coſt with all charges	℔	4440	—	—
To Capers of *Toulon* for 5 h' h' coſt with all charges	℔	182	—	—
R To Balance due by conclude of this account	℔	166	—	—
		4788	—	—

Copy of the Account of the Sales of the returns delivered in by *Joſeph Berkinhead* to his Maſter, the Waſte-Book whereof is laid down in the firſt Queſtion of this Treatiſe.

1652 March 30 *James Wells* Salter of *London*. Dr

	Lib.	ſh.	d.
To *Province* Oils for 16 Buts q^t as *per* Gage 8 Tun 123 gallons, ſold him at xxxv^l a Tun, abating the odd mony, reſts	298	—	—

1652 March 28 *Province* Oils |90| Buts for account of *Charls Dethick*. Dr

To Mony paid Cuſtom as *per* Waſte-Book	69	04	00
28 To the ſaid paid Lighterage, Cranage and Charges	11	17	—
29 To Ship *Jonas* for fraight home of 46 Tun at 4^l *per* Tun	184	00	—
Apr. 12 To Mony paid Gaging, Cooperage, Cellarage, Rokerage, Leaking-pans	25	08	00
R To account currant for the neat proceed of 86 Buts ſold	1404	05	03
	1694	14	03

Oils *per contra* Creditor

R By *Charls Dethick* his account currant born thither ——— ℔ 4440 ---

Capers *per contra* Cr

R By account currant for the Balance born thither ——— ℔ 182 ---

Per contra the said account currant Cr

By mony received at *Genoa*, in full of ℔ 4000 lent out on Bottomree with 12 *per centum* advance, is ——— ℔ 4480 ---

R By Balance brought from *Venetia* ——— ℔ 308 ---

℔ 4788 ---

Here 12 Sols is a Florin, and 54 Sols a Doller worth 4ˢ 6ᵈ.

1652 *James Wells per contra* Cr

March

28 By mony taken up impreſt or in hand in part of a bargain of Oil ——— 100 ---

ditto By Ship *Jonas* for an aſſignment made over paiable to the Captain of the ſaid

30 Ship in part of fraight due ——— 98 ---

By mony received from him in full ——— 100 ---

298 ---

1652 *Province* Oils *per contra* Cr

March

30	By *James Wells* Salter, for	16	Buts ſold him for the value of ———	298 00 ---
Apr. 3.	By mony received for two		Candy barrels drawn off ſold *Jam. Bliſſet*	05 00 ---
11	By *John Speed* and Partners for	50	Buts ſold them for part mony in hand	
	and the reſt upon time,	---	the whole being ———	987 14 03
21	By *James Bliſſet* for-------	20	Buts ſold him, producing ———	404 --- ---
	Conſumed in Leakage------	4	Buts and fillage ———	
		90	Buts.	1694 14 03

			L.	sh.	d.
1652 March	Sope of *Venetia* for account of *Charls Dethick*	Dr			
28	To Mony paid custom and charges of 16 Searns-		07	13	04
29	To Ship *Jonas* due for fraight laden for 2 Tun at v^{l} *per* Tun		10	--	---
R	To account currant for the neat proceed		78	04	11
			95	18	03
1652 March	Capers of *Tonlon* for the said account	Dr			
28	To Cash paid custom and charges of 5 Hogsheads		02	15	---
29	To Ship *Jonas* for fraight		04	00	---
			06	15	---
1652 March	Owners of Ship *Jonas*	Dr			
30	To *James Wells* Salter, receivable from him by assignment in part of fraight---		98	---	---
R	To Balance due to the said Ship born to the account currant		100	00	---
			198	---	---
1652 April	*James Blisset*	Dr			
5	To *Venice* Sope for 9 Searns sold him upon 3 months time		55	04	---
20	To *Province* Oils for 20 Buts sold him to pay iv^{l} in hand, and the rest at two paiments, as appears at large by specialty		404	---	---
			459	04	---
1652 April	*John Speed* and Partners	Dr			
11	To *Province* Oils for 50 Buts sold them to pay part in hand, and *ix*C^{l} in halfs, at 2, 3 months time, or to discount		987	14	03
	The account currant for my Master Mr. *Charls Dethick* Merchant of *London*	Dr			
R	To Capers of *Toulon* for disbursements and charges on 5 h' h'		06	15	00
R	To *James Blisset* owing by him for goods sold, for the which the goods have credit, and is here wrote back		450	---	---
R	To *John Speed* and Partners owing by them for goods sold here wrote back---		900	---	---
R	To Balance due to my Master upon this account which is in my hands in ready mony at his disposal		225	15	02
			1582	10	02

1652 April	*Venice* Sope	Cr			
3	By Mony received for 7 Searns neat 16C 3q^{r}.24^{l} sold *James Blisset* for		40	14	03
5	By *James Blisset* for 9 Searns neat 22--00--10 sold him upon time		55	04	00
			95	18	03
	Capers *per contra*	Cr			
R	By Balance for the Charges born to my Master's account currant		06	15	---
1652 March	*Per contra* Ship *Jonas*	Cr	Lib.	sh.	d.
29	By *Province* Oils for fraight of 46 Tun at 4^{l} *per* Tun		184	---	---
---	By *Venice* Sope for fraight of 2 Tun at 5^{l}		10	---	---
---	By Capers for fraight of 5 h' h' laden aboard for one Tun		04	00	00
			198	00	00
1652 April	*James Blisset*	Cr			
5	By Mony received from him in part of Sope		05	04	---
20	By the said received in part of Oils sold him		04	---	---
R	By Balance still owing by him born to my Master's account currant		450	---	---
			459	04	---
1652 April	*Per contra John Speed* and Partners	Cr			
11	By Mony received from them in part of Oils sold		87	14	03
R	By Balance owing by them born to the account currant		900	---	---
			987	14	03
	Charls Dethick his account currant	Cr			
R	By *Province* Oils for the neat proceed of 90 Buts sold		1404	05	03
R	By *Venice* Sope for the neat proceed of 16 Searns sold		78	04	11
R	By Ship *Jonas* still due to the Owners for fraight, which I here write back to my Master's credit, in regard the goods are charged and the debt still paiable		100	---	---
			1582	10	02

The Queſtion propounded is thus:

The Ship *Jonas* being in the *Thames* bound out to *Yarmouth* with goods, and there to fill up with Herrings for a Trading Voiage to the *Streights*, a Merchant of *London*, *Charls Dethick*, ſends an Adventure with *Abraham Bateman* his kinſman, being Purſer, or Sopracargo of the ſaid Ship, who hath order to ſell the ſaid Adventure, and to furniſh Returns with the Produce, and is to be allowed 1½ *per centum* Factorage, or Proviſions of all the goods by him bought or ſold.

Anno 1651 Aug. 10 — And firſt the ſaid Merchant lades aboard the ſaid Ship 230 pigs of Lead, coſt here with all charges *ivC lxxx*l. *Item* the ſaid Sopracargo draws on his Principal *ijC xl*l, wherewith he buieth Herrings. Part of theſe goods are ſold at *Alicant*, and the Produce inveſted into Barrillia, which, together with the goods left, were all ſold and diſpoſed of at *Venetia*, and part of the Produce lent out on Bottomree, and Returns furniſhed in *Venetia* Sope, *Province* Oils and Capers, as more amply appears by the Accounts ſent home by the Sopracargo, the Ship after her arrival at *Genoa* taking in a Stock to lade Oils home from *Toulon*.

12 — At the arrival of the Returns the Merchant or Adventurer being in the Country, enordereth his ſervant *Joſeph Berkinhead* to take up the ſaid goods and make ſale thereof, who rendreth his Maſter the precedent account of what he had done therein.

Finally, annexing certain Receipts and Paiments made by the Merchant-Adventurer himſelf, as they are expreſſed on the next Page following, it is deſired to draw up an account of Stock or Cargazoon apart by it ſelf, to ſee what is gained or loſt by the ſaid Adventure.

R

Charls Dethick his Account of Stock or Cargazoon — Dr

To Lead for 230 pigs ſhipp'd off in the Ship *Jonas* coſt with all charges	480	--	---
To Caſh for ſo much drawn by *Abraham Bateman* to buy Herrings	240	--	---
To the ſaid paid Inſurance of *ivC lxxx*l adventure in Lead	33	12	---
To the ſaid paid Inſurance of *ijC xx*l upon Herrings at 7 *per centum*	15	08	---
To the ſaid paid Portage and Poſt of Letters	-----	12	---
To Owners of Ship *Jonas* ſtill due for fraight of goods	100	--	---
To Profit and Loſs for the Balance, being the entire gains of the whole Adventure, and the Anſwer of the Queſtion propounded	964	00	00
	1833	12	00

Theſe entrances may be uſed by the Merchant in his Leager: But note, that if the ſales of the Returns had not been ſtated into an account, but onely propoſed or laid down as a Waſte-book, then the Queſtion could not have been thus anſwered, but muſt have been ſtated at large, which for varietie's ſake I have likewiſe done, and follows, whereby may be more particularly ſeen the Proceed Gain or Loſs of each Commodity, charging and diſcharging the Sopracargo for all the goods by him ſold and bought: and further note, that the ſaid Account may be either ſtated out of the Waſte-book, or out of the Account of the ſales of the Returns.

May 1652	Mony disburſed by the Merchant-Adventurer *Charls Dethick*.			
	Paid Inſurance of *ivC lxxx*^{l} on Lead at 7 *per centum*			33 12 00
	More paid Inſurance of *ijC xv*^{l} adventure on Herrings at ditto rate			15 08 00
	More paid Portage and Poſt of Letters			— 12 —
				49 12 00
Anno 1652	Received by him as followeth.			
May 5	From my ſervant *Joſeph Berkinhead* at my return out of the country, the balance in his hands, and was			225 15 02
	From *James Bliſſet* in full of 3 paiments for Sope and Oils ſold him the ſumme of *ivC xlij*^{l} *iij*^{s} *iv*^{d}.			
May 6	*Viz.* In full of L^{l} due for Sope the fifth of *July*, allowing him two months rebate at 8 *per centum* ſimple Intereſt	49 6 11		
	More in full of *ijC*^{l} due the 20 of *June* next for Oils ſold him, allowing 1⅓ months rebate	198 00 05		
	More in full of *ijC*^{l} due the 6 of *September* following in full of Oils ſold him, allowing 4 months rebate	194 16 00		
		442 03 04		442 03 04
ditto 9	More received from *Philip Bolton*, in full of a Bill of Exchange for Ducats 850 *de Banco* at 51 pence ſterling by him formerly accepted, from *Walter Wolfe* Merchant at *Venice*, for the neat produce of 30 pigs of Lead by him there ſold, and is			180 12 06
				848 11 00

	Per contra the ſaid account of Adventure Cr.	Lib.	ſh d.
	By *Abraham Bateman* for the Balance owing by him ℔ 166, is at 4^{s} 6^{d}	37	07 00
	By *John Speed* and Partners for the Balance owing by them	900	00 00
	By Capers of *Toulon* for the firſt coſts and charges of 5 h' h' ℔ 182 is	40	19 00
	By the ſaid for fraight, cuſtom and charges	06	15 00
	By Caſh received from my ſervant *Joſeph Berkinhead* the Balance	225	15 02
	By the ſaid received from *James Bliſſet* in full of *ivC L*^{l} due	442	03 04
	By the ſaid received *per* exchange from *Walter Wolfe* Merchant at *Venice* for the produce of 30 pigs of Lead by him there ſold	180	12 06
		1833	12 00

JOURNAL

OF THE

SOPRACARGO'S

Accounts,

STATED OTHERVVISE

At length.

(1) *August* the 12. (1651)

1 Dr Lead for the ſumme of *ivC lxxx*^{l}, and is for the full coſts and charges of 230 pigs ſhipped aboard the *Jonas* —— —— 480---

2 Dr *Abraham Bateman* for the ſumme of *iiC xl*^{l}, and is for ſo much by him drawn to *Yarmouth* to inveſt into Herrings —— —— 240---

1 Cr *Charls Dethick* Merchant of *London* his account of Stock Cargazoon, or Adventure for the particulars above 720--- 720---

The Entrances out of the *Sopracargo's* account are theſe.

1 Dr Herrings —— } For the ſumme of *iiC xxxvj*^{l} *xij*^{s} *vj*^{d}, and is for the firſt
2 Cr *Abraham Bateman* } coſts and charges of 26 Laſt bought at *Yarmouth* to carry along for the Adventure —— —— —— 236 12 6

September the 17.

2 Dr *Abraham Bateman* for the ſumme of *viC xij*^{l} *xiv*^{s}, and is for the neat proceed of Lead and Herrings ſold at *Alicant*, *viz.*

			Liver	Lib.	ſh.	d.			
1 Cr	Lead for the ſumme of *ivC xij*^{l} *xv*^{s}, and is for the value of the neat proceed of 160 pigs ſold at *Alicant*, at *v*^{s} ſterling, is —— —— —— ——	₰	1651---	412	15	---			
1 Cr	Herrings for the ſumme of *iC xCix*^{l} *xix*^{s}, and is for the neat proceed of 18 Laſt there ſold —— ——	₰	799 16 3	199	19	---			
			2450 16 3	612	14	-	612	14	---

ditto.

			Livers	Sols				
2 Dr	Barrillia —— —— } For the ſumme of *vC lxxiij*^{l} *xj*^{s} *vij*^{d}, and is for the firſt							
2 Cr	*Abraham Bateman* } coſts and charges of —— —— —— ——		420	Searns				
	Bought at *Alicant* to carry for the adventure to *Venice* —— ——	₰	2294	6	3		573	11 07
	the Liver at *v*^{s} —— —— —— ——		-----	---	---			

November the 9. from *Venetia*.

2 Dr *Abraham Bateman* for the ſumme of *iM xij*^{l} *viij*^{s} *j*^{d}, and is for the neat proceed of ſeveral goods there ſold.

			Gr	Lib.	ſh.	d.			
1 Cr	Lead for the ſumme of *iC lx*^{l} *xij*^{s} *iij*^{d}, and is for the neat proceed of 40 pigs there ſold, the Ducat valued at *iij*^{s} *ij*^{d} —— —— —— ——	₰	1014 10	160	12	03			
1 Cr	Herrings for the ſumme of *iC xv*^{l} *x*^{s} *x*^{d}, and is for the neat proceed of 8 Laſt there ſold —— —— ——	₰	729 19	115	10	10			
2 Cr	Barrillia for the ſumme of *vijC xxxvj*^{l} *v*^{s}, and is for the neat proceed of 420 Searns there ſold, the Ducat at ditto value —— —— —— —— ——	₰	4650---	736	05	---			
		₰	6394 05	1012	08	01	1012	08	01

November the 9. 1651. at *Venetia*.

2 Dr *Venetia* Sope for the ſumme of *lxxxvj*[l] *xvij*[s], and is for the firſt coſts and charges of 16 Searns the Doller or ℔ of $\frac{8}{9}$ at *iv*[s] *vi*[d] ——— ℔ 386 --- | Lib. 86 | ſh. 17 | d. ---

2 Dr Account of Bottomree or Cambio Maritimo, for the ſumme of *ixC*[l], and is for the value of ℔ 4000 lent out to Jews Merchants to buy Corn at *Ancona*, they fraighting the Ship to *Genoa*, where the hazard run the ſame is repaiable at 12 *per centum* advance ----- ℔ 4000 --- | 900 | --- | ---

2 Cr *Abraham Bateman* for the particulars above ——— ℔ 4386 --- | 986 | 17 | 00 — 986 17 —

Toulon 17 of *February* (1651)

2 Dr *Abraham Bateman* } For the ſumme of *jM*[a] *viij*[l], and is for the value of
2 Cr Account of Bottomree } ℔ 4480 received at *Genoa* from the aſſigns of the Jewiſh Merchants, being for ℔ 4000 lent out at Cambio Maritimo at 12 *per centum* advance ——— ℔ 4480 is ——— 1008 — —

ditto.

3 Dr *Province* Oils for the ſumme of *ixC xCix*[l], and is for the firſt coſt and charges of 92 Buts at *Toulon*, which coſt there, as *per* account ſent home, the Doller at *iv*[s] *vj*[d] ---- ℔ 4440 — | Lib. 999 | ſh. — | d. ---

3 Dr Capers for the ſumme of *xl*[l] *xix*[s], and is for the coſts of 5 Hogs-heads there bought ——— ℔ 182 — | 40 | 19 | 00

1 Dr *Charls Dethick* his account of Stock or Cargazoon for the ſumme of *xxxvij*[l] *vij*[s], and is for the value of ℔ 166 ſtill owing by *Abraham Bateman*, being entred here for formality, this being a Reſt or one of the parcels of the entrances which ſhew how to balance the Account --- ℔ 166 — | 37 | 07 | ---

2 Cr *Abraham Bateman* for the particulars paid out and owing by him as above ——— ℔ 4788 00 | 1077 | 06 | 00 — 1077 06 —

To enter the account of the ſales of the returns or *Joſeph Berkinhead*'s account, this is to be done without Journal parcels, unleſs we have reference to the Waſte-Book (in the 1 Queſtion) and from thence frame them, which were more tedious, and beſides the reſt of theſe Queſtions are ſtated out of Waſte-Books; wherefore to doe this out of the Account, enter all the ſaid Account *verbatim* in the Leager following, onely omitting the Account currant, and all Reſts and Balances whereof it is framed, and where there is any mention of mony, or the goods charged and diſcharged To Mony for Coſts, or By Mony for Sales, to frame an account for the ſame under the name of *Joſeph Berkinhead*.

The Entrances out of the Merchants Note of Receipts and Paiments are such as follow.

May the 6. (1652)

			Lib.	sh.	d.			
1	Dr	Lead for the summe of *xxxiij*^{l} *xij*^{s}, and is for so much paid Insurance of *ivC lxxx*^{l} adventure	33	12	--			
1	Dr	Herrings paid Insurance of *iiC xx*^{l} on that Commodity	15	08	00			
1	Dr	Profit and Loss paid Portage and Post of Letters		12	00			
1	Cr	*Charls Dethick* his account of Stock for the particulars by him disbursed as above	49	12	00	49	12	—

May the 6. (1652)

			Lib.	sh.	d.			
2	Dr	*Venice* Sope for two months rebate of *L*^{l} allowed *James Blisset*, and the mony paid in, and is	00	13	01			
3	Dr	*Province* Oils for the summe of *vij*^{l} *iij vij*^{d}, and is for so much allowed *Ja. Blisset* for two rebates of *ivC*^{l} owing by him on that commodity, *viz*. for 1½ months rebate of *iiC*^{l} due 20 of *June*. --01--19--07						
3	Cr	*Item* for 4 *M*^{o} rebate of *iiC*^{l} due 6 *September* --05--04--00	07	03	07			
		James Blisset for the rebates allowed him as above	07	16	08	07	16	08
1	Dr	*Charls Dethick* his account of Stock or Cargazoon for the summe of *viijC xlviij*^{l} *xi*^{s} and is for the particulars by him received as follows.						
2	Cr	*Joseph Berkinhead* received from him the balance due upon his account—*May* 5. is	225	15	02			
3	Cr	*James Blisset* received from him in full of *ivC L*^{l} owing, for the which he is rebated—the 6th	442	03	04			
1	Cr	Lead received *per* exchange for the neat proceed of 30 pigs remaining in the hands of *Walter Wolfe* Merchant at *Venice*, and by him sold and the mony remitted, and is *iC lxxx*^{l} *xij*^{s} *vj*^{d}, the 9.	180	12	06			
			848	11	00	848	11	—

To Balance the former account being rightly Posted, enter these Parcels.

Dr	Profit and Loss	Lost by that Commodity the summe of *ix*^{l} *v*^{s} *ij*^{d}.				09	05	02
Cr	*Venice* Sope							
Dr	Lead for the neat gains *ijC xl*^{l} *vij*^{s} *ix*^{l}		240	07	09			
Dr	Herrings for the neat gains		63	09	04			
Dr	*Abraham Bateman* for the Balance of his account gained by difference of Coins		01	05	00			
Dr	Barrillia for the neat gains		162	13	05			
Dr	Account of Bottomree for the neat gains		108	00	00			
Dr	*Province* Oils for the neat gains		398	01	08			
Cr	Profit and Loss for the particulars gained as above		973	17	02	973	17	02

Dr	Stock for the ſumme of *ixC xlvij*^{l} *xiv*^{s}.						
Cr	Capers for the firſt coſts and charges of 5 Hogs-heads yet remaining unſold		47	14	00		
Cr	*John Speed* and Partners for the Balance ſtill owing by them		900	00	00		
			947	14	00	947	1400
Dr	Ship *Jonas* for the Balance of that account ſtill due to the Owners for fraight		100	00	00		
Dr	Profit and loſs for the Balance of that account being the whole gains of the adventure		964	---	---		
Cr	Stock for the particulars above		1064	00	00	1064	00 00

Leager follows.

		Page Journal		Page Leager	Lib.	sh.	d.
1651			Lead Dr				
August	12	1	To Stock for | 230 | pigs shipt off aboard the *Jonas* cost	1	480	---	---
May	6		To the said paid Insurance of *ivC lxxx*l at 7 *per centum*	---	33	12	00
R			To profit and loss for the neat gains	1	240	07	09
					753	19	09
1651			Herrings Dr				
August	12	1	To *Abraham Bateman* for the full cost of 26 Last at *Yarmouth*	2	236	12	06
R			To Stock paid Insurance of *ijC xx*l on this commodity	1	15	08	---
			To profit and loss for the neat gains	1	63	09	04
					315	09	10
1652			Mr. *Charls Dethick* his account of Stock Dr				
R		2	To *Abraham Bateman* for the foot of his account still owing	2	37	07	00
May	5	3	To *Joseph Berkinhead* for the Balance of his account paid in	2	225	15	02
	6		To *James Blisset* for the Balance of his account paid in by him	3	442	03	04
	9		To Lead received *per* Exchange for 30 pigs sold at *Venice*	1	180	12	06
R			To Capers of *Toulon* for the costs and charges of 5 h' h' unsold	3	47	14	00
R			To *John Speed* and Partners for their Balance still owing	3	900	---	---
					1833	12	00
1652			Profit and Loss Dr				
May	6		To Stock disbursed in Port and Postage of Letters	1	00	12	00
R			To *Venice* Sope for the Balance lost by that commodity	2	09	05	02
R			To Stock for the Balance carried thither being the neat gains of the whole Adventure	1	964	00	00
					973	17	02

1651			Lead				Cr				
Sept.	17	1	By *Abraham Bateman* for the neat proceed of	160	pigs sold at *Alicant*	2		412	15	---
Nov.	9	---	By the said for the proceed of 40 pigs sold at	40	*Venice*	---		160	12	03
May	9		By Stock of the Principal received by him for	30	pigs sold at *Venice*	1		180	12	06
				230	pigs			753	19	09

1651			Herrings *per contra*				Cr			
Sept.	17	1	By *Abraham Bateman* for ---	18	Last sold by him at *Alicant* ---	2		199	19	00
Nov.	9	---	By the said for the neat proceed of	8	Last sold at *Venetia* ---	---		115	10	10
				26	Last			315	09	10

1652			*Per contra* the said account of Cargazoon or Adventure	Cr			
August	12	1	By Lead for 200 pigs shipt off aboard the *Fonas* ---		1	480	--- ---
ditto		1	By *Abraham Bateman* for so much drawn to *Yarmouth* by him ---		2	240	--- ---
May	6		By Lead paid out in Insurance of *ivC lxxx*^{l} on that Commodity ---		1	33	12 00
	---	---	By Herrings paid Insurance of *ijC xx*^{l} on that Commodity ---		1	15	08 ---
	---	---	By Profit and Loss paid Port and Postage of Letters ---		---	---	12 00
		R	By Ship *Fonas* still due to the Owners for fraight ---		3	100	--- ---
		R	By Profit and Loss for the Balance of that account being the neat gains of the whole Adventure.		1	964	--- ---
						1833	12 00

			Profit and Loss	Cr			
		R	By Lead for the neat gains of 230 pigs ---		1	240	07 09
		R	By Herrings for the neat gains of 26 Last ---		1	63	09 04
		R	By *Abraham Bateman* for the Balance gained by difference of Coins		2	01	05 ---
		R	By *Barrillia* for the neat gains of 420 Searns ---		2	162	13 05
		R	By account of Bottomree gained by Mony lent out ---		2	108	--- ---
		R	By *Province* Oils gained by 92 Buts sold off ---		3	398	01 08
						973	17 02

(2) 1651			*Abraham Bateman* Dr				
Auguſt	12	1	To *Charls Dethick* his account of Stock drawn to *Yarmouth*	1	240	---	---
Sept.	17	1	To Lead for the neat proceed of 160 pigs ſold at *Alic.* ℔ 1651-00-00	1	412	15	---
Nov.	--	1	To Herrings for the neat proceed of 18 laſt there ſold ℔ 799-16-03	1	199	19	---
	9	1	To Lead for the proceed of 40 pigs ſold at *Venice* ℔ 1014-10 gr	1	160	12	03
	--	1	To Herrings for the proceed of 8 laſt there ſold -- ℔ 729 --19----	1	115	10	10
	--	1	To Barrillia for the proceed of 420 Searns there ſold ℔ 4650--00	2	736	05	---
Febr.	17	2	To account of Bottomree received for mony lent out ℔ 4480--00	2	1008	00	00
		R	To profit and loſs for the balance gained by difference of coins-----	2	01	05	00
					2874	07	01

1652			*Joſeph Berkinhead* (Caſheer) Dr				
March	28		To *James Wells* Salter borrowed on a bargain of Oil agreed for-----	3	100	---	---
April	30		To the ſaid received from him the complement due for Oils----------		100	---	---
	3		To *Province* Oils received for two barrels ſold----------		05	---	---
	--		To *Venice* Sope for 7 Searns ſold *James Bliſſet Contanti* ----------	2	40	14	03
ditto	5		To *James Bliſſet* received from him in part for Sope ſold him-----	3	05	04	---
	11		To *John Speed* and Partners received in part of Oils ſold them----------		87	14	03
	20		To *James Bliſſet* received in part of Oils ſold him ----------		04	---	---
					342	12	06

1651			Barrillia Dr				
Sept.	17	1	To *Abraham Bateman* for 420 Searns bought at *Alicant* ----------	2	573	11	07
		R	To profit and loſs for the neat gains ----------	1	162	13	05
					736	05	00

1651			*Venice* Sope Dr				
Nov.	9	2	To *Abraham Bateman* for |16| Searns bought at *Venetia*, and coſt	2	86	17	---
(1652)							
March	28		To *Joſeph Berkinhead* paid cuſtom and charges thereof ----------	2	07	13	04
	29		To Ship *Jonas* for fraight laden for two Tun at v^{l} *per* Tun ----------	3	10	00	00
May	6		To *James Bliſſet* for two months rebate of L^{l} allowed him ----------	3	00	13	01
					105	03	05

1651			Account of *Bottomree* or *Cambio Maritimo* Dr				
Nov.	9	2	To *Abraham Bateman* lent out to Jewiſh Merchants ℔ *iv* M^{a} is----	2	900	00	---
		R	To profit and loſs for the neat gains ----------	1	108	00	00
					1008	00	---

1651			*Abraham Bateman* Cr					
August	12	1	By Herrings for the full costs of 26 Last bought at *Yarmouth*		1	236	12	06
Sept.	17	1	By Barrillia for the full costs of 420 Searns bought £ 2294-06-03		2	573	11	07
Nov.	9	2	By *Venice* Sope for 16 Searns bought there and cost ℔ 386---00		2	86	17	---
ditto		---	By account of Bottomree lent out to Jewish Merchants ℔ 4000--00		---	900	00	00
Febr.	17	2	By Oils for 92 Buts bought at *Toulon* and cost ℔ 4440		3	999	---	---
ditto		2	By Capers for 5 Hogs-heads bought there and cost ℔ 182--00		3	40	19	---
		R	By Balance owing by him as *per* the foot of his last account born to the Adventurers account of Stock ℔ 166		2	37	07	00
						2874	07	01

1652			*Joseph Berkinhead per contra* Cr					
March	28		By *Province* Oils paid Custom inwards		3	69	04	---
	---		By the said paid Lighterage, Craneage and Charges		3	11	17	---
	---		By *Venetia* Sope paid custom and charges of 16 Searns		2	07	13	04
	---		By Capers of *Toulon* for custom and charges of 5 h' h'		3	02	15	---
April	11		By *Province* Oils paid Gageing, Cellarage, Cooperage, &c.		---	25	08	---
	R		By Stock for the Balance paid in to his Master at his return		1	225	15	02
						342	12	06

1651			Barrillia Cr					
Nov.	9	1	By *Abr. Bateman* for the neat proceed of 420 Searns sold at *Venice*		2	736	05	00

1652			*Venice* Sope *per contra* Cr					
April	3		By *Joseph Berkinhead* for 7	Searns sold by him for ready mony	2	40	14	03
	5		By *James Blisset* for 9	Searns sold him upon time	3	55	04	00
	R		By Profit and Loss for	the Balance lost by this account	1	09	05	02
						105	03	05

1651			*Per contra* Cr					
Febr.	17	2	By *Abraham Bateman* received at *Genoa* with 12 *per cent.* advance		2	1008	00	---

					Lib.	sh.	d.
(3) 1651			*Province* Oils	Dr			
Febr.	17	2	To *Abraham Bateman* for |92| Buts coſt with all charges	2	999	00	---
(1652)		---					
March	28		To *Joſeph Berkinhead* paid out by him for cuſtom	2	69	04	---
	29		To the ſaid paid Lighterage, Craneage and Charges	--	11	17	---
	29		To Ship *Jonas* for fraight home	3	184	00	---
April	12		To *Joſeph Berkinhead* paid Gageing, Cellarage, Cooperage, Brokerage, &c.	2	25	08	---
May	6	3	To *James Bliſſet* for two rebates of *ivC*l allowed him as *per* Journal-	3	07	03	07
		R	To Profit and Loſs for the neat gains	1	398	01	08
					1694	14	03
1652			*James Wells* Salter of *London*	Dr			
March	30		To *Province* Oils for 16 Buts ſold him	3	298	00	00
1651			Capers of *Toulon*	Dr			
Febr.	17	2	To *Abraham Bateman* for 5 Hogs-heads bought at *Toulon* coſt	2	40	19	00
(1652)							
March	28	—	To *Joſeph Berkinhead* paid out by him in Cuſtom and Charges	2	02	15	---
	29		To Ship *Jonas* for fraight	3	04	---	---
					47	14	00
1652			Owners of Ship *Jonas*	Dr			
March	30	3	To *Ja. Wells* paiable by him *per* aſſignment to the Capt. in part fraight	3	98	00	---
		R	To Balance ſtill due to the ſaid Ship born to ſtock	1	100	---	---
					198	---	---
1652			*James Bliſſet*	Dr			
April	5		To *Venice* Sope for 9 Searns ſold him at 3 months time	2	55	04	---
	20		To *Province* Oils for 20 Buts ſold him for the value of	3	404	00	---
					459	04	---
1652			*John Speed* and Partners	Dr			
April	11	3	To *Province* Oils for 50 Buts ſold them as *per Joſeph Berkinhead*'s account	3	987	14	03

Province Oil — Cr

1652								
March	30	By *James Wells* Salter for	16	Buts sold him, the value being	3	298	---	---
April	3	By *Joseph Berkinhead* for two		Candy Barrels sold by him for	2	05	---	---
	11	By *Joh. Speed* and Partners for	50	Buts sold them for	3	987	14	03
	20	By *James Blisset* for	20	Buts sold him for	3	404	---	---
		Consum'd in leakage & fillage	6	Buts				
			92	Buts.		1694	14	03

Per contra — Cr

1652					
March	28	By *Joseph Berkinhead* paid him in hand in part of a bargain of Oil	2	100	--- ---
ditto		By Ship *Jonas* made over paiable to the Captain in part of fraight	3	98	--- ---
	30	By *Joseph Berkinhead* paid him in full of Oils bought	2	100	--- ---
				298	00 ---

Per contra — Cr

R		By Stock all unsold born thither	1	47	14	-

Ship *Jonas per contra* — Cr

1652						
March	29	By *Province* Oils for fraight of 46 Tun at *iv*^{l} *per* Tun	3	184	00	00
---	--	By *Venice* Sope for fraight of 2 Tun at *v*^{l} *per* Tun	2	10	---	---
---	--	By Capers of *Toulon* for fraight of 5 Hogs-heads	3	04	00	00
				198	00	00

James Blisset — Cr

1652								
April	5	By *Joseph Berkinhead* paid in to him in part of Sope		2	05	04	00
May	20	By the said paid in part of Oils		---	04	00	00
---	6	3, By *Venice* Sope and *Prov.* Oils, &c. for 3 rebates allowed him as in Dr		3,3	07	16	08
		By Stock for the balance of this account by him paid in		1	442	03	04
					459	04	00

Per contra — Cr

1652						
April	11	By *Joseph Berkinhead* paid in to him in part of Oils	2	87	14	03
R		By balance owing by them born to account of stock	1	900	00	00
				987	14	03

THE THIRD QUESTION, BEING A QVESTION OF FACTORAGE.

The third Queſtion.

Thomas Sweet a Merchant, removing to ſettle at *Sevil* or St. *Lucar's* in *Spain*, oweth at his going over ſeveral Debts, and hath ſeveral ſummes owing to himſelf; he conſtituteth *Thomas Wood* his Factor here to receive and pay the ſaid Debts, as likewiſe to divend or ſell off ſuch goods as are left in his hands, or conſigned home to him, who maketh returns in Lead and Fuſtians, the whole employment cleared with an Account Currant for the Owner, whereof here follows the Inventory and Waſte-book.

September the firſt (1649)

Inventory of ſuch goods and debts as are appertaining or belonging to, or owing by *Thomas Sweet* Merchant, at his going over into *Spain*.

Due to *John Brown*, Grocer of *London*, the 12 of *November* next coming	130 17 00	
More due the 14 of *January* next enſuing	100 — —	
More due the 25 of *March* following	50 — —	
Due to *Baldwin Hodges* the 16 of *February* next coming as *per* ſpecialty	171 12 00	
Item due to *John Laramore* the 29 inſtant	200 — —	
More due to him the 25 of *March* next coming	40 — —	
Due to *Samuel Whitſon* the 16 inſtant	100 — —	
More due to him the 14 of *March* following	112 03 —	
For all which Debts I the ſaid *Thomas Wood* have ingaged upon ſecurity made to my ſelf.	904 12 00	904 12 —

Debts owing to the Principal as follows.

	Lib.	ſh.	d.	
Owing by *James Bendwidge* due the 17 inſtant	117	05	06	
More owing by him due the 28 of *October* following	200	—	—	
Owing by *Jonas Kemp* due the 28 of *March* next	240	—	—	
	557	05	06	557 05 06

Goods belonging to the Owner at his going over.

Inprimis A two and thirtieth part of the Ship *Speedwel*, *John Challenor* Maſter, now in the *Streights*, on a Trading Voiage, which I am to ſell or diſpoſe of at the return.

Item A Houſe with a Ware-houſe and yard thereto belonging, ſituated at the lower end of *Thames-ſtreet* at the ſign of the *Whiſtle*, whereof there is a Leaſe for two years yet to come, paying Annual Rent for the ſame 5[l] due at *Midſommer*; the Profits of which ſaid Houſe are allowed me in conſideration that I have engaged for the Debts; and the Ware-houſe is employed and taken up with the Owner's Goods.

September the first (1649)

Item Remaining in the Ware-house to sell for the account of the Owner 32 bags of *Barbado*'s Cotton Wool, weighing neat (tare 4 *per centum* abated) 75*C* 3q^rs--14^l all marked as in the Margent, and numbred from N° 1 to 32.

T S

Item Remaining to sell for the said account 12 Bags of *West-India* Ginger in sorts all ungarbled, weighing neat (tare 6 pound *per* bag abated) 29*C* 2q^rs all numbred from N°. 17 to 28.

Item Remaining for the said account 100 pieces of counterfeit *Venetian* Fustians Eng^s manufacture, which are to be shipt off to the Owner or his Factors at S *Lucar*'s in *Spain*.

Item The said *Thomas Sweet* is owner of partable stock of *iiC xlv*^l in the Turky-Company's hands, which I have order to sell, or to receive the Incomes accordingly.

September the 9. Here follows the Waste-book.

1649 Sept. 9. Sold to Mr *William Hain* Turky-Merchant the partable Stock or Adventure of *iiC xlv*^l in the Turky-Company, administration for the value of *iiC l*^l by him paid down in hand for the same——————

Lib.	sh.	d.
250	—	

The 13 of *September*.

13 Sold *John Brown* Grocer 12 Bags of *West-India* Ginger in sorts ungarbled, upon 2 months time, in part of paiment of his first bill of 130^l 17^s, not due till the 12 of *November* next, the weight as follows.

	C qrs l		C qrs l
N°. 17	2---2---0	N°. 28	2---1---20
20	2---1---27	26	2---2---07
19	2---2---01	24	2---1---26
18	2---1---25	27	2---2---10
23	2---2---03	25	2---2---16
22	2---1---18	the 7 bags	17---1---17
21	2---1---27		
		total	30--00--02
7 bags weight	17---1---17	tare at 6^l a bag	----2--16

Rests neat sold him at *iv per centum*——29---1---14 produceth 117 10 —

---

ditto the 18.

18 Received of *James Bendwidge* in part of his first bill of *iC xvij*^l *v*^s *vj*^d now due, the summe of *xvii*^l *v*^s *vj*^d, and the rest being *iC*^l is to stand out 4 months upon simple Interest at 8 *per centum*—————— 170 5 06

Octob. 3 Sold *John Blay* Merchant 32 bags of *Barbado's* Cotton-Wool, weighing neat tare 10^l *per* bag, abated 75*C*-2q^rs-10^l at *ij*^l *viij*^s the *cent.* whereof he hath cleared the Excise, and produceth *iC lxxxj viij*^s *iij*^d---- 181 8 03

To make good the value of 80^l more or less in Lead at *xi*^l *x*^s the fother of 19½*C*. and 100 more in *Lancashire* counterfeit *Millain* Fustians at *ij*^l *per* p^s, and the rest in ready mony; of both which commodities he is to clear the Excise, and to deliver them free of all charges into the Ware-house.

Octob. 5 — The 5 of *October* (1649)

Received from *John Blay* in barter of the Cotton-Wool sold him 50 Pigs of Lead of 2 notches, weighing groſs 7 fother 1C at xj^{l}. 10^{s}. *per* fother comes to — 81 01 09

Item 50 pieces of *Lancaſhire* Millain Fuſtians q^{t} 37 yards a p^{c} *Incirca* at 2^{l} *per* p^{c} — 100 00 00

More in ready mony to clear the barter — 6 6

181 08 03 — 181 08 03

12 — The 12 ditto.

Received by conſignation from *Thomas Sweets* Factor at St *Lucar's* 50 Bags of *Weſt-India* Ginger in ſorts, numbred from N° 1 to 50, which come in the *Lion* of *London*, and for the which I have entred into bond for the payment of the Exciſe.

Paid fraight of the ſame laden hither as *per* bill of lading for 6¼ Tun at ij^{l}. viij^{s}. *per* Tun — 15 — —

Item paid cuſtom of the ſaid 50 bags weighing neat at the Cuſtom-houſe (tare and the allowance of 5 *per centum* abated) 13000^{l} ſuttle rated at 1^{s}. 4^{d}. *per* pound at 5 *per centum* of ditto value — 43 6 8

More disburſed in petties, as Lighterage, Craneage, Carmen and Porters — 2 13 04

61 00 00 — 61 — —

13 — Paid Garbling and ſorting the ſaid 50 Bags of Ginger vj^{l}. v^{s} — 6 5 —

Nov. 6 — The 6 of *November*.

Sold *David Collis* Grocer 17 Bags of Garbled Ginger for the value of iC xliij^{l} in ready mony at the weights and prices following.

7 Bags of large Ginger neat 17C oq^{rs} 7^{l} at iv^{l} ij^{s} *per cent.* — 69 19 01

8 Bags of middle Ginger neat 19--2--0 at iij^{l} x^{s} — 68 05 —

2 Bags of ſmall Ginger and duſt weighing neat--6C oq^{rs} 14^{l} at 17^{s} *per centum* — 5 04 01

17 Bags abating viij^{s} ij^{d} in the whole, reſts — 143 — —

143 00 —

12 — Paid *John Brown* Grocer the ſumme of xiij^{l} vij^{s} in full of his firſt bill 130^{l} 17^{s} now due, and the Obligo cancelled is — 13 07 —

16 — Paid *Baldwin Hodges* in full of his bill of iC lxxj^{l} xij^{s} due the 16 of *Febrnary* next, the ſumme of iC lxviij^{l} iv^{s} ix^{d}, the reſt being allowed for 3 months rebate at 8 *per centum* ſimple Intereſt — 168 04 9

28 — Bartered away with *David Collis* Grocer 10 bags of middle Ginger weighing neat 23C q^{rs} 0--14^{l} at iij^{l} xij^{s} in Cambio for 47 pigs of Lead weight 7 fother 4¾ C: the value thus produced is lxxxiij^{l} v^{s} — 83 05 —

Item paid Carmen and Porters for removing the ſaid Lead from his houſe to the Ware-houſe xviij^{s} iv^{d} — 18 4

The 12 of *December* 1649.

Dece. 12 Received out of the Ship *Jonas*, *Thomas Weed* Mr, 20 Potacco's of Spaniſh Tobacco, which come home conſigned to me from *Tho. Sweet* Merchant at *Sevil* in *Spain* to ſell for his account, and coſt there, as *per* a Letter of advice, 14000 Royals at 6 pence a Royal, and deſires to have the ſame rates ſet upon them in this account, and is——

Paid traight and primage at 10s *per* Potacco——	10l	—	—	350	—	—
More paid cuſtom weighing neat there (tare 14l *per* Potacco, and the allowance of 5 *per centum* abated) 1674l ſuttle, at 6 pence a pound, is——	41	17	—			
Item paid Lighterage, Carmen, Porters, and Charges as *per* particulars——	01	07	04			
	53	04	04	53	04	04

28 Received from *Jonas Kemp* in full of *jC xc*l which he now pays in in part of *ijC xl*l not due till the 28 of *March* next, the ſumme of *jC lxxxvj*l *v*s *vj*d, the reſt being allowed him for 3 *Mo* rebate—— 186 05 06

Januar. The 10 of *Fannary*.

10 Sold *James Bendwidge* 5 Potacco's of Spaniſh Tobacco, weighing groſs 4*C* 2qrs 6l is ſubtle 510l tare 60l treat 18l, reſts neat 432l at *vj*s *viij*d the pound—— 144 — —

12 Received from *James Bendwidge* in barter of Spaniſh Tobacco ſold him 100 ps of *Lancaſhire* Osbrow Fuſtians at 1l *per* ps and *xliv*l in ready mony is—— 144 — —

15 Sold *Samuel Whitſon* 11 Potacco's of Spaniſh Tobacco weighing groſs 10*C* 0q 12l is ſuttle 1122l tare 14l *per* Potacco treat 37l, reſts neat 931l and is at 7s a pound *iijC xxv*l *xvij*s—— 325 17 —

Sold him in paiment of his bill of *jC xij*l *iij*s not due till the 14 of *March*, of the which he allows 2 months rebate, (at 8 *per Centum* ſimple Intereſt is *xxix*s *vj*d) as likewiſe in paiment of *jC* due to him the 16 of *September* paſt, and not till now ſatisfied, and for the which he is to be allowed 4 months forbearance at ditto rate of 8 *per Centum*, and is *ij*l *xiij*s *iv*d; and moreover he is to pay *John Brown* Grocer by aſſignment the ſumme of *iC*l: the foot of his account being *xii*l *x*s *j*d is accordingly received in ready mony.

18 Received of *James Bendwidge* in full of *iC*l due upon his firſt bill ever ſince the 14 of *September* paſt, together with 4 months forbearance of ditto ſumme at 8 *per centum*, the ſumme of *iC ij*l *xiij*s *iv*d—— 102 13 04

29 Sold *John Laramoor* 4 Potacco's of Spaniſh Tobacco, weight groſs 3*C* 3qrs 8l is ſuttle 408l tare 48l treat 14l, reſts neat 346l at 6s 4d a pound, is abating *i*s *iv*d in the whole *iC ix*l *x*s—— 109 10 —

Sold him in part of his bill of *iiC*l due the 29 of *September*, for the which paid him 4 months forbearance in ready mony, and is at 8 *per centum*—— 5 6 8

Item aſſigned him to receive from *James Bendwidge* the ſumme of *xC*l *x*s for the which his bill obligatory is accepted, and is now become his Debtor—— 90 10

Febr. 2 — The 2 of *February* (1649)

Received from *James Bendwidge* in full of his second Bill of *iiC*^{l} due the 28 of *October* past, the summe of *iC xiij*^{l} *x*^{s}, whereof *iv*^{l} is allowed for three months forbearance of the said *iiC*^{l} — 113 10 —

12 — The 12 ditto.

Sold *James Bendwidge* 13 Bags of large Ginger, weighing gross 32*C* 1q^{r} 14^{l} tare 6^{l} *per* Bag; rests neat 31*C*--2q^{r}--22^{l} at *iv*^{s} *ij*^{d} the *C* weight — 129 19 00

To pay *John Davis* Plummer *lxix*^{l} *xix*^{s} for 6 fother of Lead, being 42 Pigs, already agreed for, and the rest to pay at 2 and 2 months, as *per* two Bills under his hand, the one for 30^{l} paiable the 16 *April*, the other for as much paiable the 16 of *June* following.

14 — The 14 ditto.

Received from *John Davies* Merchant the 42 Piggs of Lead agreed for, and he accordingly satisfied at that value, and is — 69 19 —

	Lib.	sh.	d.	
More bought of *John Terrel* Merchant for ready mony 180 Pigs, weight 25 fother, 15*C* 2q^{rs} at *xj*^{l} *xij*^{s} *per* fother, and cost *iiC xCix*^{l} *x*^{s} *iv*^{d}, abating the odd groat, rests —	299	10	—	
Item paid Excise of 222 Pigs w^{t} 31 fother of 20*C* at *v*^{s} *per* fother —	7	15	—	
More paid custome of 319 Pigs shipt off and laden aboard the *Swan*, bound for St *Lucar*'s, and go consigned as *per* Bill of Lading to *Thomas Sweet*, weight 44 fother 18*C* 2q^{rs} rated at 20^{l} the fother of 20*C* with Lighterage, Carmen, Porters and Charges —	49	17	-6	
	357	-2	-6	357 02 06

ditto 15 — Drawn by the Principal *Thomas Sweet per* exchange from *Sevil per* his own Bills paiable at sight to *Stephen Everton* for the like value took up of his Factor in *Spain* the summe of 1*C*^{l}, which I have accordingly satisfied, having received a Letter of advice and intimation to draw up the Account currant to send along with the goods — 100 — —

T S. — *Item* paid for 12 Drum-fats, custom, packing and charges of 300 p^{s} of Fustians shipt off in all the said 12 Fats, numbered from N° 1 to 12, marked as *per* Margent, and laden aboard the good Ship the *Swan*, *Theodoro Fennings* Master, consigned as above, the summe paid is *xxt*^{l} *xviij*^{s} the particulars being too large here to set down — 21 18 00

The question propounded is to draw up an Account out of this Waste-book to send along with the goods, allowing Factorage or Provisions at 2 *per centum* of all customable or exciseable Commodities, sold or bought, imported or shipt off, and Cash paid, *Thomas Cunningham* Broker of the bargain of Cotten-wool sold *John Blay* Merchant at one penny halfpenny in the pound.

THE THIRD QUESTION, BEING A QVESTION OF FACTORAGE.

The Analyſis, Journal and Leager of the ſaid Queſtion.

Of an Account Currant.

An Account Currant is that Account by which the Factor or ſervant balanceth with his Maſter or Principal; in which Account the Principal or Owner is made Debtor for whatſoever he oweth, ought to allow or is bought for his Account, and Creditor by all owing to him or to be made him good, whether for Debts ſtanding out, or for the proceed of goods ſold, or otherwiſe: and is ſaid to be currant in relation to other accounts, this being the general account, and thoſe particular accounts, either of goods bought or ſold for his uſe, or of debts owing by him, or due to him from others, of which account take the Analyſis following, being inſtanced in this third Queſtion.

Goods received by Conſignation to ſell for another man's Account.

If not valued——— Dr The goods for account of the Owner in ſeveral accounts without any ſumme, onely expreſſing quantity, weight and meaſure.

If the Owner deſires to have them valued in your Books according to an account ſent with them (which is more for information then any other uſe)——— Dr The Goods——— for their firſt Appraiſement,
Cr *A B* his account currant and when they are full ſold bear the Balance, whether gain or loſs, to the Account currant accordingly.

Charges on thoſe goods——— Dr Account of Goods
Cr Caſh——— If there be any in Cheſt for his account, otherwiſe make the account of Caſh Debtor for what mony you lend the ſame, and Caſh proper Creditor, when the account is ſtated in the Leager.

Debts owing by the Principal—— Dr *A B* his account currant——
Cr The Parties in ſeveral accounts The contrary, or inverſe, if debts. Owing to him.

Mony paid them for forbearance-- Dr *A B* his account currant
Cr Caſh——— The contrary, if mony received of Creditors——— for Intereſt.

Intereſt allowed them on Account for forbearance——— Dr Account currant———
Cr The Parties to whom allowed

If allowed the Owner on Account for forbearance. Dr The Parties.
Cr The Owner his account currant.

Sale of theſe goods { for ready mony. / upon Time. }

Dr Caſh
Cr The goods
} Goods ſo bought { Dr the goods / Cr Caſh

Dr The Buyers
Cr The goods
} Goods ſo bought { Dr the goods / Cr the Sellers

Many other varieties there are, as in private Accounts.

Rebates on goods ſold——— Dr The Account of goods (or Account currant)
Cr The Parties to whom the goods were ſold

The contrary, if allowed on goods bought.

Rebates

Rebates on mony, or Debts owing by the Principal	Dr The Party to whom due Cr The Principal his account currant	The contrary on mony due to him.
Proviſions allowed you on thoſe goods	Dr The Goods Cr Caſh if taken out	Otherwiſe the accounts being ſtated in the Leager Cr Profit and Loſs.
Thoſe goods full ſold	Dr The Goods Cr The Account currant	For the neat proceed or balance carried thither, whether they be full ſold or no, when the account is to be balanced.
Returns ſhipt of	Dr The Account currant Cr The Account of the goods	For the full coſts and charges.

To Balance the Account.

Mony remaining in Cheſt	Dr Accounr currant Cr Caſh	for the Balance remaining ſtill in cheſt
Debts owing to the Principal	Dr Account currant Cr The Parties indebted	
If owing by him,	Dr The Parties Cr The Account currant	, which for concluſion will Balance, and ſhews the ſtate of the Queſtion, what and how due, and whether in ready mony, or upon time.

But I rather affect the drawing up of an Account of Balance thus.

Dr Balance

Cr Caſh for the foot remaining in cheſt

Cr The Parties that are indebted

Again,

Dr The Parties to whom the Principal is indebted

Cr Balance

And to enter the Balance of the Account currant accordingly on Debit or Credit as it falls, and for concluſion this account will Balance, and ſhews the ſtate of the Queſtion, what due to the Principal, or owing by him, and how, whether in ready Mony, or Debts.

The other form of Balancing is inſtanced already in the Account currant and Stock of the ſecond Queſtion, and is more intricate to proceed on in new accounts, eſpecially when there are Debts ſtanding out both paiable and receivable, and is not approvable in a Leager where theſe accounts are ſtated amongſt others, in which caſe all the Balances are carried to the general Balance, and there it is uſual to adde this Title, Caſh or Goods for account of ſuch a man Debitor, &c.

(1)

September the first, 1649.

Journal to the former Waſte Queſtion.

1 Dr *Thomas Sweet* his account currant for the ſumme of *ixC iv*^{l} *xij*^{s}, and is for the debts following, owing by him at his going over into *Spain*, for the which I have engaged upon ſecurity to me made before his departure.

			l.	ſh.	d.	l.	ſh.	d.	l.	ſh.	d.
2	Cr	*John Brown* Grocer of *London*, due to him the 12 of *November* next coming *iC xxx*^{l} *xvii*^{s}	130	17	—						
		More due the 14 of *January* next enſuing	100	—	—						
		More due the 25 of *March* following	50	—	—	280	17	—			
3	Cr	*Baldwin Hodges*, due to him the 16 of *February* next coming *iC lxxi*^{l} *xij*^{s}				171	12	—			
3	Cr	*John Laramoor*, due to him the 29 of this inſtant month of *September ijC*^{l}				200	—	—			
		More due the 25 of *March* enſuing *xl*^{l}				40	—	—			
3	Cr	*Samuel Whitſon*, due the 16 inſtant *iC*^{l}				100	—	—			
		More due the 14 of *March* following *iC xij*^{l} *iij*^{s}				112	03	—			
						904	12	—	904	12	—

3 Dr *James Bendwidge*, owing by him the 17 of this inſtant *September iC xvij*^{l} *v*^{s} *vj*^{d} — 117 5 6

More owing by him due the 28 of *October* following *ijC*^{l} — 200 — —

3 Dr *Jonas Kemp*, owing by him due the 28 of *March* next coming, as *per* his obligation, *ijC xl*^{l} — 240 — —

1 Cr *Thomas Sweet* his account currant for the particulars above, being all the debts owing to him at his going over, — 557 5 6 — 557 5 6

Dr Cotton Wool Received into my charge 32 Bags *Barbado's* weighing neat (tare 4 *per centum* abated) 75*C* 3q^{rs} 14^{l} all marked T S and numbered from N° 1 to 32.

2 Dr Ginger Remaining in the Principal's Ware-houſe 12 bags all in ſorts of the *Weſt-India* ungarbled, weighing neat (tare 6 pound *per* bag abated) 29*C* 2 q^{rs} all numbred from N° 17 to 28.

The 9 of *September*.

2 Dr Caſh — } For the ſumme of *ijC L*^{l}, and is for ſo much
1 Cr *Thomas Sweet* his account currant } received of Mr *William Hain* Turky-Merchant for an action or partable adventure of *ijC xlv* ſterling in the Turky-Company's hands, whereof the Principal was Owner, ſold and made over to the ſaid Mr *Hain*, by virtue of a Warrant and Letter of Attorney, and comes co as above — 250 — —

4 Dr Fuſtians Eng^{s} Manufacture, remaining in the Principal Ware-houſe 100 q^{rs} of Venetian Eng^{s}, which are to be ſhipped off to his Factors or himſelf at St *Lucar's*.

September the 13. 1649.

2 Dr *John Brown* Grocer } For the ſumme of *iC xvij*^{l} *x*^{s}, and is for 12 bags of Gin-
2 Cr Ginger———— } ger in ſorts ungarbled ſold him upon 2 months time in part of his firſt bill of 130^{l} 17^{s} not due till the 12 of *November* following, and weighed, *viz.*

	C	qrs	l		C	qrs	l
N°. 17	2	2	0	N°. 28	2	1	20
20	2	1	27	26	2	2	7
19	2	2	1	24	2	1	26
18	2	1	25	27	2	2	10
23	2	2	3	25	2	2	16
22	2	1	18	the 7 bags	17	1	17
21	2	1	27				
				total	30	0	2
7 bags wt	17	1	17	tare at 6^{l} *per* bag	2		16

Reſts neat ſold him at *iv*^{l} *per centum*—29---1---14 produceth 117 10—

September the 18.

2 Dr Caſh———— } For the ſumme of *xvij*^{l} *v*^{s} *vj*^{d}, and is for ſo much received
3 Cr *James Bendwidge* } from him in part of his firſt bill of *iC xvij*^{l} *v*^{s} *vj*^{d} now due, the reſt being *iC*^{l} to ſtand out 4 months upon ſimple Intereſt at 8 *per centum, per annum*———— 17 5 6

The 3 of *October*.

4 Dr *John Blay* Merchant } For the ſumme of *iC lxxxi*^{l} *viij*^{s} *iij*^{d}, and is for 32 bags
4 Cr Cotton-Wool——- } *Barbado's* weighing neat (tare 10^{l} *per* bag already abated) 75*C*--2q^{rs}--10^{l}, ſold him at *ij*^{l} *viij*^{s} *per cent.* whereof he hath cleared the Exciſe, and produceth as above———— 181 8 3

To make good the value of 80^{l} more or leſs in Lead at 11^{l} 10^{s} the fother of 19½ *C*, and 100^{l} more in *Lancaſhire* counterfeit Millain Fuſtians at 2^{l} *per* p^{s}, and the reſt in ready mony, of both which commodities he is to clear the Exciſe, and to deliver them free of all charges into the Ware-houſe.

The 5 ditto.

4 Dr Lead for the ſumme of *lxxxj*^{l} *j*^{s} *ix*^{d}, and is for 50 pigs of 2 notches weighing groſs 7 fother *jC*, at 11^{l} 10^{s} *per* fother, comes to———— 81 1 9

4 Dr Fuſtians Engliſh Manufacture for the ſumme of *iC*^{l}, and is for 50 p^{s} of *Lancaſhire* Millains containing *incirca* 37 yards 2 p^{s}, received in barter of Cotton-Wool at 2^{l} *per* p^{s}———— 100 — —

2 Dr Caſh for *vj*^{s} *vj*^{d}, and is for ſo much received of *John Blay* in full to clear our Truck or barter, being the balance of his account------- — 6 6

4 Cr *John Blay* for the particulars by him made good as above——— 181 8 3 181 8 3

The 12 of *October* (1649)

2 Dr Ginger } For the ſumme of 61^{l}, and is for ſeveral charges disburſed on 50 bags
— 2 Cr Caſh } of *Weſt-India* Ginger in ſorts, all numbred from N° 1 to 50, received out of the *Lion* of *London*, which come conſigned to me from *Thomas Sweet*'s Factors at St. *Lucar*'s, and for the which I have entred into bond for the due paiment of the Exciſe, and is as follows.

Paid fraight of the ſame as *per* Bill of lading laden hither for 6½ Tun at 2^{l} 8^{s} *per* Tun	15	—	—	
Item paid Cuſtom of the ſaid 50 bags, weighing netto at the Cuſtom-houſe (tare and the allowance of 5 *per centum* abated) 13000^{l} ſuttle, rated at 1^{s} 4^{d} *per* pound at 5^{l} *per centum* of ditto value, is *xliij*^{l} *vj*^{s} *viij*^{d}	43	6	8	
More disburſed in petties, as Lighterage, Cranage, Carmen and Porters, &c.	2	13	4	
	61	—	—	61 — —

The 30 of *October*.

2 D. Ginger } For the ſumme of *vi*^{l} *v*^{s}, and is for ſo much paid garbling and ſorting
2 Cr Caſh } of the ſaid 50 bags of Ginger — 6 5 —

The 6 of *November*.

2 Dr Caſh } For the ſumme of *iC xliij*^{l}, and is for 17 bags of garbled Ginger ſold *Da-*
2 Cr Ginger } *vid Collis* Grocer for ready mony, at the weights and prices following, whereof he hath cleared the Exciſe, *viz*.

7 Bags of large Ginger w^{t} neat 17*C*-0q^{rs}-7^{l} at *iv*^{l} *ij*^{s} *per centum*	69	19	1	
8 Bags of middle Ginger neat 19--2, at *iij*^{l} *x*^{s} *per centum*	68	9	—	
2 Bags of duſt and ſmall Ginger weighing neat 6--0--14 at *xvij*^{s} *per centum*	5	4	1	
Abating *viij*^{s} *ij*^{d} in the whole value, reſts	143	8	2	143 — —

The 12 ditto.

2 Dr *John Brown* Grocer } For the ſumme of *xiij*^{l} *vij*^{s}, and is for ſo much paid
2 Cr Caſh } him in full of his firſt Bill of 130^{l} 17^{s} now due, and the Obligo cancelled, is 13 7 —

The 16 of *November*.

3 Dr *Baldwin Hodges* for the ſumme of *iC lxxi*^{l} *xij*^{s}.
1 Cr *Thomas Sweet* his account currant for 3 months rebate of *iC lxxi*^{l} *xij*^{s} now paid him 3 M^{o} before-hand, being not due till the 16 of *February*, and is at 8 *per centum* ſimple Intereſt — 3 7 3
2 Cr Caſh paid the ſaid *Hodges* in full of his ſaid Bill — 168 4 9
171 12 — 171 12 —

The 28 ditto.

4 Dr Lead for the ſumme of *lxxxiv*^{l} *iij*^{s} *iv*^{d}, and is for the coſt and charges of 47 pigs received in barter of Ginger, as follows:

2 Cr Ginger for the ſumme of *lxxxiij*^{l} *v*^{s}, and is for 10 bags of middle Ginger w^{t} neat 23*C*--0q^{rs}--14^{l} at *iij*^{l} *xij*^{s} *per centum*, bartered away with *David Collis* Merchant and whole-ſale Grocer for 47 pigs of Lead w^{t} 7 fother — 4½*C* is

	Lib.	ſh.	d.	
	83	05	—	
	—	18	4	

2 Dr Caſh paid Carmen and Porters for removing from his houſe to the Ware-houſe — 4 3 4 84 3 4

The 12 of *December* (1649)

4 Dr Tobacco, for the ſumme *ivC iij*^{l} *iv*^{s} *iv*^{d}, and is for the firſt coſts and ſeveral charges on 20 Potacco's of Spaniſh Tobacco, which come home in the Ship *Jonas, Thomas* Maſter, conſigned to me from the Principal at St. *Lucar*'s.

1 Cr *Thomas Sweet* his account currant for the ſumme of Rials 14000, and is for the firſt coſts and charges of the ſaid Tobacco there, as *per* advice from the Principal, who deſires to have the ſame rates ſet on them in my Books, and is at 6 pence *per* Rial ——— Lib. 350

2 Cr Caſh for the ſumme of *liii*^{l} *iv*^{s} *iv*^{d}, and is for ſo much paid out in charges on the ſame Tobacco as follows.

Paid fraight and primage 10^{s} *per* Potacco ———	10	—	—					
Paid cuſtom weighing netto there (tare 14^{l} *per* Potacco, and the allowance of 5 *per centum* abated) 1674^{l} ſuttle at 6^{d} a pound, is ———	41	17	00	53	04	4		
Item paid other petties and charges as *per* particulars	1	7	4					
	53	04	4	403	04	4	403	4 4

The 28 of *December*.

2 Dr Caſh for the ſumme of *iC lxxxvj*^{l} *v*^{s} *vj*^{d}, and is for ſo much received of *Jonas Kemp* in full of *iC xC*^{l} which he now pays in in part of his Bill of *iiC xl*^{l} not due till the 28 of *March* enſuing, and for the which he is accordingly to be allowed rebate ——— 186 5 6

1 Dr *Thomas Sweet* his account currant for the ſumme of *iij*^{l} *xiv*^{s} *vj*^{d}, and is for 3 months rebate of *iC xC*^{l} paid in by *Jonas Kemp* not due till the 28 of *March*, and is at 8 *per centum* ſimple Intereſt------ 3 14 6

3 Cr *Jonas Kemp* for the particulars above ——— 190 00 — 190 00 00

The 10 of *January*.

3 Dr *James Bendwidge* } For the ſumme of *iC xliv*^{l}, and is for 5 Potacco's ſold him
4 Cr Spaniſh Tobacco } w^{t} groſs 4*C*--2q^{rs}--6--^{l} is ſuttle 510^{l} Tare 60^{l}. Treat (*pro rato* of 4^{l} *per* 104^{l}) is 18^{l}, reſts neat 432^{l} at *vj*^{s} *viij*^{d} *per* ^{l}, is ——— 144 — —

To pay *xliv*^{l} in hand, and to deliver 100 p^{s} of *Lancaſhire* Osbrow Fuſtians for the reſt at 1^{l} *per* p^{s}.

The 12 ditto.

4 Dr Fuſtians for the ſumme of *iC*^{l}, and is for 100 pieces of *Lancaſhire* Osbrow's received in barter of Tobacco at 1^{l} *per* p^{s} ——— 100 00 00

2 Dr Caſh for the ſumme of *xliv*^{l}, and is for ſo much received from *James Bendwidge* to clear the barter of Tobacco ——— 44 — —

3 Cr *James Bendwidge* for the particulars above ——— 144 — — 144 — —

The 15 of *January*.

3 Dr *Samuel Whitſon* for the ſum of *iiiC xxvij*^{l} *vj*^{s} *vj*^{d}, and is for the particulars following.

4 Cr Spaniſh Tobacco for the ſumme of *iiiC xxv*^{l} *xvij*^{s}, and is for 11 Potacco's ſold him weighing groſs 10*C* 0q^{rs} 2^{l}, is ſuttle 1122^{l}, tare 14^{l} *per* Potacco, treat 37, reſts neat 931^{l}, and is at 7^{s} a^{l} — 325 17 —

1 Cr *Thomas Sweet* his account currant for the ſumme of *j*^{l} *ix*^{s} *vj*^{d}, and is for two months rebate of *iC xij*^{l} *iij*^{s} due to the ſaid *Whitſon* the 14 of *March* next coming, and now ſatisfied afore-hand, and is at 8 *per centum* ſimple Intereſt — 1 9 6

To make good to *John Brown* Grocer *iC*^{l}, and the balance to pay in ready mony — 327 6 6

Ditto.

2 Dr *John Brown* Grocer for the ſumme of *iC*^{l}, and is for ſo much he accepts paiment of from *Samuel Whitſon* in full of a bill for ſo much due to him yeſterday *paſſato*, and is — 100 00 00

1 Dr *Thomas Sweet* his account currant for the ſumme of *ij*^{l} *xiij*^{s} *iv*^{d} and is for ſo much to be made good to *Samuel Whitſon* for 4 months forbearance of *iC*^{l} due to him the 16 of *September* paſt, and not ſatisfied till now, being at 8 *per centum* ſimple Intereſt — 2 13 4

2 Dr Caſh for the ſumme of *xij*^{l} *x*^{s} *ij*^{d}, and is for ſo much received in full from *Samuel Whitſon* to clear accounts between us of all demands whatſoever — 12 10 2

3 Cr *Samuel Whitſon* for the particulars above *iC xv*^{l} *iij*^{s} *vj*^{d} — 115 3 6 | 115 3 6

The 18 of *January*.

2 Dr Caſh for the ſumme of *iC ij*^{l} *xiij*^{s} *iv*^{d}, and is for ſo much received as follows.

3 Cr *James Bendwidge* received of him paiment of *iC*^{l} due upon his firſt bill due the 14 of *September* paſt, and continued at Intereſt 100 00 00

1 Cr *Thomas Sweet* his account currant received for 4 months forbearance of ditto ſumme at 8 *per centum* ſimple Intereſt the ſumme of *ij*^{l} *xiij*^{s} *iv*^{d} — 2 13 4

102 13 4 | 102 13 4

The 29 of *January*.

3 Dr *John Laramoor* for the ſumme of *iiC*^{l}, and is for the particulars following.

4 Cr Spaniſh Tobacco, for the ſumme of *iC ix*^{l} *x*^{s}, and is for 4 Potacco's w^{t} groſs 3*C* 3q^{rs} 8^{l}, is ſuttle 408^{l}, tare 48^{l}, treat 14^{l}, reſts neat 346^{l} at 6^{s} 4^{d} a pound, abating 1^{s} 4^{d} in the whole — 109 10 00

3 Cr *James Bendwidge*, for the ſumme of *xC*^{l} *x*^{s}, and is for his obligation for ſo much made over and paiable to *John Laramoor*, which he hath accepted and is now become his Dr — 09 10 —

200 — — | 200 — —

Ditto.

1 Dr *Thomas Sweet* his account currant } For the ſumme of *v*^{l} *vj*^{s} *viij*^{d}, and is for ſo
2 Cr Caſh — } much paid *John Laramoor* for 4 months forbearance of *iiC*^{l} due the 29 of *September* paſt, and is at 8 *per centum* ſimple Intereſt — 5 6 8

The 2 of *February*.

3 Dr / 1 Cr — *James Bendwidge* ——— / *Thomas Sweet* his account currant } For the ſumme of *iv*[l] and is for three months forbearance of *iiC*[l] due the 28 of *October* paſt, and not till now ſatisfied, at the rate of 8 *per centum* ſimple Intereſt, is as before ——— 4 — —

ditto

2 Dr / 3 Cr — Caſh ——— / *James Bendwidge* } For the ſumme of *iC xiij*[l] *x*[s] and is for ſo much received from him in full of his 2[d] Bill of *iiC*[l] due the 28 of *October* paſt, and for forbearance of the ſame is ——— 113 10 —

The 12 ditto

Dr / Cr — *James Bendwidge* ——— Ginger } For the ſumme of *iC xxix*[l] *xix*[s] and is for 13 bags of large Ginger ſold him w[t] groſs 32*C* iq[r] 14[l] tare 6[l] *per* bag, reſts neat 31*C* 2q[rs] 22[l] at 4[l] 2[s] *per centum*, is ——— 129 19 00

To pay *John Davis* Merchant *lxix*[l] *xix*[s] for 6 fother of Lead, being 42 pigs, for the which I have already agreed, and the reſt at 2 and 2 months, as *per* two Bills under his hand, the one for 30[l] paiable the 16 of *April*, the other for as much paiable the 16 of *June* following.

The 14 ditto

4 Dr — Lead for the ſumme of *ivC xxvij*[l] *j*[s] *vj*[d] and is for 222 pigs bought as follows, with ſeveral charges at ſhipping off.

3 Cr — *James Bendwidge* for the ſumme of *lxix*[l] *xix*[s] and is for 42 pigs weighing 6 fother of 19½ *C incirca*, for the which he is to pay *John Davies per* agreement ——— 69 19 00

2 Cr — Caſh for the ſumme of *iijC lvij*[l] *ij*[s] *vj*[d], and is for ſo much diſburſed on Lead as follows.

Bought of M[r] *John Terrel* Merchant 180 pigs, weighing 25 fother 15*C* 2q[rs] at *xj*[l] *xij*[s] *per* fother, is *ijC xCix*[l] *x*[s] *iv*[d] abating the odde groat, reſts ——— 299--10--00

Item paid Exciſe of 222 pigs w[t] 31 fother of 20*C* at *v*[s] *per* fother ——— 7--15--00

More paid cuſtom of 319 pigs ſhipt off and laden aboard the *Swan* bound for S[t] *Lucar's*, and go conſigned as *per* Bill of lading to *Thomas Sweet*, weighing 44 fother 18*C* 2q[rs], rated at 20[l] the fother of 20*C*, with Lighterage, Carmen, Porters, &c. ——— 49--17--07

357--02--06 — 357 2 6

427 01 6 — 427 01 06

ditto the 15th

1 Dr — *Thomas Sweet* his account currant for the ſumme of *iC*[l], and is for a bill of exchange drawn on me paiable at ſight to *Stephen Everton* for the like value took up of his Factor at *Sevil*, with a letter of advice and intimation to draw up the account currant and ſend along with the goods ——— Lib. 100 ſh. 00 d. 00

4 Dr — Fuſtians for the ſumme of *xxi*[l] *xviij*[s] and is for ſo much paid cuſtom, packing and charges of 300 p[s] ſhipt off in 12 Drum-fats, all numbered from N[o] 1 to 12, marked T S, and laden aboard the good Ship the *Swan*, *Theodore Jennings* Maſter, bound for S[t] *Lucar's*, all conſigned to the Owner, the particulars being too large here to inſtance ——— 21 18 — 121 18 —

1 Cr — Caſh for the particulars paid out as above ———

			Lib.	sh.	d.			
		To balance the former Account enter						
	Dr	Ginger for Provision or Factorage at 2 *per centum*	09	09	06			
	Dr	Cotton-Wool for the said at ditto rate,& Brokerage at $1\frac{1}{2}$[d] *per*[l]	4	15	2			
	Dr	Fustians for the said,and is *iv*[l]	4	—	—			
	Dr	Lead for the said at ditto rate of 2 *per centum*	10	13	06			
	Dr	Tobacco for the said at ditto rate	11	11	08			
	Cr	Cash taken out for Provisions as above	40	09	10	40	09	10
	Dr	Ginger for the neat proceed of 52 bags sold	396	19	6			
	Dr	Cotton-wool for the neat proceed of 32 bags sold	176	13	01			
	Dr	Spanish Tobacco for the neat gains of 20 Potacco's	164	11	--			
	Cr	*Thomas Sweet* his account currant for the particulars above	738	03	07	738	03	07
	Dr	*Thomas Sweet* his account currant for the summe of *viijC xxviij*[l] *xviij*[s] *j*[d].						
	Cr	Fustians for the balance of that account born to his Debit.	225	18	—			
	Cr	Lead for the full costs and charges of 319 Pigs shipt off	603	00	01			
			828	18	01	828	18	01

(1)1649		*Thomas Sweet* his account currant.	Dr					
Septem	1	To *John Brown* Grocer due to him at 3 several payments	2			280	17	—
	—	To *Baldwin Hodges* due to him the 16 of *February* next	3			171	12	—
	—	To *John Laramoor* due to him the 29 instant	—			200	—	—
	—	To the said due the 25 of *March* ensuing	—			40	—	—
	—	To *Samuel Whitson* due the 16 instant	—			100	—	—
	—	To the said more due the 14 of *March* following	—			112	03	—
Decem	28	To *Jonas Kemp* for 3 months rebate of *iCxC* now paid in before it be due	3			3	14	6
Januar.	15	To *Sam. Whitson* for four months forbearance of *iC*[l] due to him in *Sept.* last	—			2	13	4
	29	To Cash paid *John Laramoor* for 4 M[o] forbearance of *iiC*[l] due in *Sept.* last	2			5	06	8
Febru.	15	To the said paid *Stephen Everton* for a bill of Exchange charged on me	—			100	—	—
	R	To Fustians for the balance of that account brought hither	4			225	18	00
	R	To Lead for the 1 costs and charges of 319 Pigs shipt of	—			603	00	01
	R	To Balance due to the Owner by foot of this acc[t] born to folio 1 and 5	—			61	14	07
						1906	19	02
		Balance of these Accounts.	Dr					
	R	To *James Bendwidge* owing by him on the foot of his account	3			60	—	—
	R	To *Jonas Kemp* owing by him as *per* balance of his account	—			50	—	—
	R	To Cash for the balance remaining in chest	2			41	14	7
						151	14	7

To draw up the account of Balance enter

Dr	Balance for the ſumme of *iC li^{l} xiv^{s} vij^{d}*.							
Cr	*James Bendwidge* owing by him by foot of his account		60	00	00			
Cr	*Jonas Kemp* owing by him		50	---	---			
Cr	Caſh for the balance remaining in cheſt		41	14	07			
			151	14	07	151	14	07
Dr	*Thomas Sweet* his account currant due to the Owner		61	14	07			
Dr	*John Brown* for the Balance owing him		50	00	00			
Dr	*John Laramoor* for the balance owing to him		40	---	---			
Cr	Balance for the particulars above		151	14	07	151	14	07

This account of balance ſhews the ſtate of the queſtion, what ſtands on Dr ſide is due or owing to the Owner, and what on Cr ſide is due to himſelf, and owing by him to others.

To proceed in new Books the balances (either of this or other accounts) may be carried along (as is here done) without drawing up an account of balance or Journal parcels, or out of the account of balance drawn up either with or without Journal parcels, making the parcels on Dr ſide Dr to the account currant, and the account currant Dr to the Creditors on Creditor ſide.

1649		*Per contra Thomas Sweet* Cr					(1)
Sept.	1	By *James Bendwidge* owing by him due the 17 inſtant	3	117	5	6	
	---	By the ſaid more owing not due till the 28 of *October* following	---	200	---	---	
	---	By *Jonas Kemp* owing by him due the 28 of *March* 1650	---	240	---	---	
ditto.	9	By Caſh rec^{d} for a partable action in the Turky-comp^{a} hands ſold M *Hain*	2	250	---	---	
Nov.	16	By *Baldwin Hodges* for 3 *M^{o}* rebate of his bill of *iC lxxi^{l} xij^{s}* now paid him	3	03	7	3	
Dec.	12	By Spaniſh Tobacco for the 1 coſts & charges of 20 Potacco's as *per* Jour.	4	350	---	---	
Januar.	15	By *Samuel Whitſon* for 3 months rebate of 112^{l} 3 now ſatisfied	3	01	9	6	
	18	By Caſh received of *James Bendwidge* for 4 *M^{o}* forbearance of *iC^{l}*	2	02	13	04	
Febr.	2	By *James Bendwidge* for 3 *M^{o}* forbearance of *iiC^{l}*	3	04	---	---	
	R	By Ginger for the neat proceed of 52 bags ſold	2	396	19	6	
	R	By Cotton-wool for the neat proceed of 32 bags *Barbado's*	---	176	13	01	
	R	By Spaniſh Tobacco for the neat gains of 20 Potacco's ſold	4	164	11	---	
				1906	19	2	

		Balance *per contra* Cr					
	R	By *Thomas Sweet* his account currant due to him as in folio	1	61	14	07	
	R	By *John Brown* Grocer due to him paiable 25 of *March* 1650	2	50	00	00	
	R	By *John Laramoor* due to him paiable 25 of *March* enſuing 1650	3	40	---	---	
				151	14	7	

1649		Cash for account of *Thomas Sweet* Dr				
Sept.	1	To *Thomas Sweet* his account currant received for a partable action or adventure in the Turky-Company's hands, sold Mr. *William Hain*	1	250	---	---
	18	To *Fa. Bendwidge* receiv'd in part of his first bil the rest continued at Int.	3	17	5	6
Octob.	5	To *John Blay* received from him in full to clear a Barter	4	-----	6	6
Nov.	6	To Ginger received for 17 bags sold *David Collis* Grocer as *per* Journal	2	143	---	---
Dec.	28	To *Jon. Kemp* receiv'd from him in full of *iC xc*[l] three *M*[o] before it be due	3	186	5	6
Januar.	10	To *James Bendwidge* received of him to clear the barter of Tobacco	---	44	---	---
	15	To *Sam. Whitson* received from him in full for the Balance of his account	---	12	10	2
	18	To *James Bendwidge* received from him in full of *iC*[l] due on his first bill	---	100	---	---
	---	To *Tho. Sweet*'s acc[t] currant receiv'd for 4 *M*[o] forbearance of the said *iC*[l]	1	2	13	04
Febr.	2	To *Jam. Bendwidge* received from him in full of his 2[d] bill & forbearance	3	113	10	---
				869	11	00

1649		Ginger for account of *Thomas Sweet* Dr				
Sept.	1	12 bags unsold remaining in the Ware-house.				
		50 bags in sorts received by consignation the 12 of *October*.				
Octob.	12	To Cash paid fraight, custom & charges of the said 50 bags as *per* Journal	2	61	---	---
	30	To the said paid garbling the said 50 bags	---	6	5	---
	---	To Cash taken out for my provisions at 2 *per centum*	2	9	9	6
	R	To *Thomas Sweet*'s account currant for the neat proceed of 52 bags sold	1	396	19	6
				473	14	00

1649		Cotton Wool 32 bags *Barbado*'s neat 75*C* 3q[rs] 14[l] Dr				
Sept.	1	To Cash taken out for provisions at 2 *per cent.* & paid Brokerage at 1½ p[l]	1	4	15	2
	R	To *Thomas Sweet* his account currant for the neat proceed carried thither	---	176	13	1
				181	08	03

1649		*John Brown* Grocer Dr				
Sept.	13	To Ginger for 12 bags ungarbled sold him in part of his first bill for	2	117	17	---
Nov.	12	To Cash paid him in full of his first bill	---	13	00	---
Januar.	15	To *Samuel Whitson* for his bill obligatory accepted *per* assignment for	3	100	---	---
	R	To balance due to him by conclude of this account born to folio 1 & 5th	---	50	---	---
				280	17	---

1649		*Per contra* Cash	Cr				
Octob.	12	By Ginger paid fraight, custom & charges of 50 bags of *West-India* Gin.		2	61	---	---
	30	By the said paid garbling the said 50 bags		---	6	05	---
Nov.	12	By *John Brown* Grocer paid him in full of his first bill		2	13	07	---
ditto	16	By *Baldwin Hodges* paid him in full of his bill of *iC lxxi*^{l} *xij*^{s}		3	168	04	09
	28	By Lead paid Carmen and Porters for removing 47 pigs		4	-----	18	04
Dec.	12	By Spanish Tobacco paid fraight, custom and charges of 20 Potacco's		---	53	04	04
Januar.	29	By *Th. Sweet*'s acc^{t} currant paid *Fo. Laramoor* for 4 *M*^{o} forbearance of *iiC*^{l}		1	5	06	08
Febr.	14	By Lead paid for 180 pigs, with excise, custom and charges, as *per* Journal		4	357	02	06
ditto	15	By *Thomas Sweet* his account currant paid a bill of exchange		1	100	---	---
	---	By Fustians paid custom, Drum-fats, packing & charges of 300 p^{s} shipt off		4	21	18	00
	R	By Gin. Cot. wool, &c. taken out for my provisions, as in Dr fo. 2, 2, 4, 4, 4		---	40	09	10
	R	By Balance remaining in chest born to folio 1 and 5		---	41	14	07
					869	11	---

1649		Ginger *per contra*		Cr			
Sept.	13	By *John Brown* for	12	bags in sorts w^{t} neat 29*C* 1q^{r} 14 sold him at 4^{l} *cen.*	2	117	10	---
			7	bags large neat 17*C*-0q^{rs}-7^{l} at *iv*^{l} *ij*^{s} *per cent.*				
			8	bags middle neat 19*C*-2q^{rs}-0^{l} at *iij*^{l} *x*^{s} *per cent.*				
			2	bags smal & dust w^{t} 6*C*-0q^{rs}-14^{l} at *xvij*^{s} *per cen*				
Nov.	6	By Cash received of		*Dav. Collis* Groc. for the said 3 parcels sold him	2	143	---	---
	28	By Lead for	10	bags middle barter'd away for 47 pigs as *p.* Jour	4	83	5	---
	12	By *Fa. Bendwidge* for	13	bags of large Ginger w^{t} neat 31*C* 2q^{r} 22^{l} sold for	3	129	19	---
	R	Remaining unsold	10	bags large Ginger w^{t} neat 24*C*-1q^{r} *incirca*	---	473	14	00
			62	bags				

1649		Cotton-wool for account of *Thomas Sweet*	Cr				
Octob.	3	By *Joh. Blay* Merchant for 32 bags sold w^{t} neat 75*C*-2q^{rs}-10^{l} at 48^{s} *cent*		4	181	8	3
		This under-weight lost by allowance of 1^{l} on a draught 1q^{r} 4^{l}					

1649		*Per contra John Brown*	Cr				
Sept.	1	By *Thomas Sweet* his account currant owing by him due the 12 *Novem.*		1	130	17	---
		By the said more due the 14 of *January* following		---	100	---	---
		By the said due the 25 of *March* next coming		---	50	---	---
					280	17	---

(3)1649		*Baldwin Hodges* Dr					
Nov.	16	To *Th. Sweet* his account currant for 3 *M°* rebate of the debt now satisfied	1	3	7	3	
	---	To Cash paid him in full of his said Bill	2	168	4	9	
				171	12	00	
1649		*John Laramoor* Dr					
Januar.	29	To Spanish Tobacco for 4 Potacco's sold him for	4	109	10	---	
	---	To *James Bendwidge* for an assignment accepted and made over, and is--	3	90	10	---	
	R	To balance due to him by conclude of this account born to folio 1 and 5--	---	40	---	---	
				240	---	---	
1649		*Samuel Whitson* Dr					
Januar.	15	To Span. Tobacco for 11 Potacco's weighing neat 931 l at 7 s *per* l sold him is	4	325	17	---	
	---	To *Th. Sweet* his account currant for 3 *M°* rebate of the 2 d bill now satisfi'd	1	1	9	6	
				327	06	06	
1649		*Jonas Kemp* Dr					
Sept.	1	To *Th. Sweet* his acc t currant owing as *per* bill obligatory due 28 *March*	1	240	---	---	
1649		*James Bendwidge* Dr					
Sept.	1	To *Thomas Sweet* his account currant owing to him due the 17 instant--	1	117	5	6	
	---	To the said more due the 28 of *October* following	---	200	---	---	
Januar.	10	To Spanish Tobacco for 5 Potacco's sold him to pay as *per* Journal	4	144	---	---	
Febr.	2	To *Thomas Sweet*'s account currant for 3 months forbearance of *ii C* l	1	4	---	---	
	12	To Ginger for 13 bags of large sold him to pay at 2 and 2 months	2	129	19	---	
				595	04	06	

1649		*Baldwin Hodges per contra* Cr				
Sept.	1	By *Thomas Sweet* his account currant owing by him due the 16 *February*	1	171	12	---

1649		*John Laramoor* Cr				
Sept.	1	By *Thomas Sweet* his account currant due the 29 instant	1	200	---	---
		By the said more owing not due till the 25 of *March* following		40	---	---
				240	---	---

1649		*Samuel Whitson* Cr				
Sept.	---	By *Thomas Sweet* his account currant owing by him due the 16 instant	1	100	00	00
	1	By the said more owing due the 14 of *March* ensuing		112	3	---
Januar.	15	By *John Brown* Grocer for an assignment made over paiable to ditto	2	100	---	---
	---	By *Thomas Sweet* his account currant for 4 months forbearance of *iC*^{l}	1	2	13	04
	---	By Cash received from him in full for the foot of this account	2	12	10	02
				327	06	06

1649		*Jonas Kemp* Cr				
Dec.	28	By *Th. Sweet* his acc^{t} cur. for 3 *M*^{o} rebate of *iC xc*^{l} paid in before it be due	1	3	14	6
	---	By Cash received from him in full of *iC xC*^{l}	2	186	5	6
	R	By balance owing by him by foot of this acc^{t} due 28 *Mar.* born to fol. 1,5		50	---	---
				240	00	00

1649		*James Bendwidge* Cr				
Sept.	17	By Cash received from him in part of his first bill now due	2	17	5	6
Januar.	10	By Fustians for 100 pieces of Lancashire Osbrows bought of him	4	100	---	---
	---	By Cash received from him to clear the barter of Tobacco	2	44	---	---
	18	By the said received from him in full of his first bill		100	---	---
ditto	29	By *John Laramoor* for an assignment made over paiable to him	3	90	10	---
Febr.	2	By Cash paid in by him in full of his second bill and forbearance thereof	2	113	10	---
	14	By Lead for 42 pigs, the value paiable by him being in part of ginger sold is	4	69	19	00
	R	By balance owing by him paiable at 2 and 2 months		60	00	---
				595	04	6

(4) 1649 Fustians Engs Manufacture for account of *Thomas Sweet* Dr
100 ps *Venetian* counterfeit for exportation remaining in the Ware-h.

Sept.	1	To *John Blay* for 50 ps *Lancashire* Millains at 2l *per* ps	4	100	---	---
Octob.	5	To *Fa. Bendwidge* for 100 ps of *Lancashire* Osbrow's bought at 1l *per* ps	3	100	---	---
Januar.	10	To Cash paid for 12 Drum-fats, custom, packing and charges	2	21	18	00
		To the said taken out for my provisions at 2 *per centum*	2	4	---	---
				225	18	00

1649 *John Blay* Merchant Dr

Octob.	3	To Cotton-wool for 12 bags *Barbado's* sold him, as *per* Journal, for	2	181	8	3

1649 Lead for account of *Thomas Sweet* Dr

Octob.	5	To *John Blay* Merchant for	50	pigs wt 7 fother 1C at xjl xs *per* fother	4	81	01	09
Nov.	28	To Ginger for	47	pigs wt 7 fother 4½C receiv'd in barter				
		for 10 bags of middle Ginger		producing, as *per* Journal	2	83	05	---
		To Cash paid Carmen & Porters		for removing the same		---	18	4
		To *James Bendwidge* for	42	pigs wt 6 fo. the value paiable by him		69	19	00
		To Cash paid for	180	pigs wt 25 fother 15C 2qrs, and cost		299	10	---
		To the said paid Excise for	—	one hundred twenty two pigs		7	15	---
		To the said paid Custom, &c. of	319	pigs shipp'd off as *per* Journal		49	17	6
		To the said taken out for my provisions at 2 *per centum*				10	13	6
						603	00	01

1649 Spanish Tobacco for account of *Thomas Sweet* Dr
| 20 | Potacco's received by Consignation.

Dec.	12	To *Tho. Sweet* his acct currant for the first cost & charges as *per* his letter	1	350	---	---
	---	To Cash paid fraight, custom and charges, as *per* Journal	2	53	04	04
	---	To the said taken out for my provisions at 2 *per centum*	---	11	11	08
	R	To account currant for the balance, being the neat gains born thither	1	164	11	00
				579	07	00

Fuſtians *per contra* Cr

R		By *Thomas Sweet*'s account currant for the balance carried thither——	1	225	18	---

John Blay Cr

1649 Octob.	5	By Lead for 50 pigs weight 7 fother *jC* received in barter of Cotton-wool	4	81	01	09
	---	By Fuſtians for 50 p^{s} of *Lancaſhire* Millains at 2^{l} *per* p^{s}-	---	100	---	---
	---	By Caſh received from him in full to clear the Truck——	2	-----	6	6
				181	08	03

Lead Cr

R		By *Thomas Sweet*'s account currant for the 1 coſts and charges of the ſaid 319 pigs ſhipp'd off——	1	603	00	01

Spaniſh Tobacco Cr

1649 Januar.	10	By *James Bendwidge* for	5	Potacco's ſold w^{t} neat 432^{l} at *vi^{s} viij^{d} per*^{l}	3	144	---	---
	15	By *Samuel Whitſon* for	11	Potacco's ſold him neat 931^{l} at *vij per*^{l}	---	325	17	---
	29	By *John Laramoor* for--	4	Potacco's ſold him neat 346^{l} for the value of	---	109	10	---
			20	Potacco's neat —— 1709^{l} ſold for——		579	07	00

The Account removed to new folio's to begin again will ſtand thus.

Ginger 10 bags large remaining unſold as in folio (2) 2

James Bendwidge Dr

R To Balance owing by him as in folio 3 brought hither 60

Jonas Kemp Dr

R To Balance owing by him brought from folio 3d due 28 of *March* 1650 3 50

1649 Caſh for account of *Thomas Sweet* Dr

R To Balance remaining in cheſt brought from folio 2 41 1407

1649	*John Brown* Grocer	Cr				
R	By Balance due to him paiable the 25 of *March* brought from folio		2	50		
R	*John Laramoor*	Cr				
1650	By Balance due to him paiable the 25 of *March* brought from folio		3	40		
	Thomas Sweet his account currant	Cr				
R	By Balance brought from folio 1 and here placed to account		1	61	14	07

THE FOURTH QUESTION,

BEING

A QVESTION

OF

A SHIP'S FRAIGHTMENT,

VVITH

INSTRUCTIONS

To keep Ship Accounts.

INSTRUCTIONS

To keep Ship Accounts

Inſtructions to keep Ship-Accounts.

THE Books neceſſary to this purpoſe are a Note or Pocket-Book, a Book of the Ship's Expence Charge or Disburſements, of which I ſhall now ſpeak, a Book of Mariners Wages, and a Fraight-Book.

Of the Book of the Ship's Disburſements.

This Book I adviſe to be kept in folio with two or ſometimes three Columns for the converſion and reduction of ſeveral Coins: out of the Note-Book into this Book are to be entred (as often as need requires) continually page after page all common Disburſements for the Ship's uſe, which if you think fit may be born over from leaf to leaf, or the ſumms of theſe ſeveral folio's may be added together in one page on Debitor ſide at the end of the Book, as likewiſe all that the Ship hath made for Fraight or otherwiſe there brought to account on Creditor ſide, and the Account balanced up, before the doing whereof the Mariners Wages is to be entred out of the Book of Wages, whereof we come next to ſpeak. But obſerve by the way, that Carpenters and Caulkers work, and Bills for Proviſion, and Furniture being numbered or lettered, may be entred in one line in the Ship's Book with reference thereto.

Of the Book of Mariners Wages.

This Book may be kept in folio, every man having a particular account of Debitor and Creditor, with an Alphabet or Calendar at the end of the ſame, ſhewing in what folio his account is ſo placed, (both pages being accounted but one folio) wherein he is to be made Debitor for all paid or lent him, (or for dead mens goods, if he buies any) and Creditor by the Ship for as much time and Salary as he ſerved for, balancing with him every pay-day, he ſubſcribing his name as a Receipt and for the ſatisfaction of the Owners, and when any man is diſcharged to enter another in his room; and at the end of the Voiage, or as often as you balance the Ship's Books, (which ſome do at every Port, being a prudential courſe in reſpect of mortality, and ſo carry the Balance forward from Port to Port) all the Wages ſo paid them is to be transferred out of this Book with relation thereto into the Book of the Ship's disburſements.

To ſell dead mens Clothes.

The uſual courſe hath been firſt to take an Inventory, and afterwards to ſell at the Maſt, (by three Cries who gives moſt) but the readieſt courſe is to bring them up upon the Deck, and there immediately to ſell them, keeping an account of their appraiſement or value; which ſaid account may be ſubſcribed by ſome of the Ship's Company, as alſo with an Atteſtation concerning the goods left, if any: this account is afterwards to be poſted to every man's Debt that buies, and to the Partie's Credit deceaſed, in the Book of Mariners Wages above mentioned.

To examine Ship-Accounts.

The Book of Mens Wages clears all Disburſements of that nature, for Victuals they make an abſtract of the charge of Meat, Bread, Drink, &c. and according to the quantity of the men compare the ſame with 1 l *per* man a month, or with the rate of Victuals in *England*, with caution and due regard of extraordinary Labourers, or extraordinary dear rates paid for the ſame, granting a competent allowance to the Cabin and ſick men. Other grand Disburſements for Ship's neceſſaries may be cleared by receipts for the ſame.

The

The form of a Fraight-Book.

			℔	₰	₰
	100	Brought from the other side——————— ℔		800	00 00
		The xth ditto laden by *James Williams*, and go consigned to *H. Barnsley* of *Livorn*,			
IW N°7	1	Chest marked as in the margent, and is to pay fraight------ ℔		12	00 00
		Ditto laden by the said consigned as above.			
IW N°7,8,11, 15, 112.	5	Bales of Cloth to pay fraight ℔ 10 *per* bale———————		50	00 00
		The xiv^th^ ditto laden by the said, and go consigned to *Morgan Read* Consul.			
N°13,7,5,6, 8,9,10,12,15, 17.	10	Hogs-heads of Copperas to pay fraight ℔ 5 *per* h' h' numbered as in the margent——————— ℔		50	00 00
	116	Pieces of goods.			
		Summe ℔		912	00 00

Sometimes these Accounts are to be kept with double Columns for conversion of forein Coins.

A Fictious Waſte Queſtion of a Ship's Fraightment.

Anno 1651 Decem 12 — *William Brown*--- 3/8, *Humphrey Barnes* 2/8, *James Williams*-- 1/8, *Thomas Jennings* 1/12, *John Collins*----- 1/12. The Owners of the Ship *Neptune*, whoſe names and parts are here expreſſed, agree jointly to ſet her to Sea, the Mr *John Collins* the 12 of *December* bringeth in his accounts of her charge in ſetting out, which amounts to *vC xCvij*l *xij*s-- —— Lib. 597 sh. 12 d. 00

At ſeveral times he received from the ſeveral Partners theſe ſummes following.

	Lib.	sh.	d.
From *William Brown iC xCviij*l ——	198	00	00
From *Humphrey Barnes iC L*l ——	150	00	00
From *Thomas Jennings xlix* ——	49	00	00
From *James Williams iC L*l ——	150	00	00
	547	00	00

547 00 00

Three of theſe Owners, namely, *John Collins*, *Humphrey Barnes*, *James Williams*, contract with the reſt to fraight and employ the ſaid Ship each 1/3 on a voiage to *Legorn* and *Scanderone* for eight months certain, or ten months uncertain, at three hundred and ſeventy pounds a month.

Febru. 12 — The Maſter of the Ship *John Collins* writes word to the fraighters, that he made fraight of ſeveral goods to *Legorn* ℔ *ixC xii* the exchange, at *iv*s *x*d —— —— 912 00 00 — 220 08 00

Item he there ſold a Cable, a Mainſail and a Boat, which at his return are not placed to account in the Ship's Books, and therefore entred here, the value was ℔ *viC xij* at ditto rate ℔ —— —— —— —— 612 00 00 — 147 18 00

March 24 — By a Letter of this date it appears he made fraight of Jews goods to *Scanderone* ℔ 200 at *v*s —— —— ℔ 200 00 00 — 50 00 00

Anno 1652 Septem 17 — The Ship returning to *Livorne*, the Voiage before ſhe was delivered proved 9 months 5 days long at 30 days *per* month, under pay of the fraighters at 370l a month, who in the *interim* laded and employed her each 1/3 tunnage with Stocks of their own.

And now the Owners agree jointly to let out the ſaid Ship, and a Stock of fifty thouſand Dollers to the Turky-Company upon Cambio Maritimo or Bottomree, to lade Currans at *Zant* at *v per* Tun fraight, and the Stock to be repaid again at the delivery of the Currans at 6 ſhillings the Doller.

Febru. 14 — The Ship took in 450 Tuns of Currans at *Zant* there laden by the Turky-Company's Factors, which were without any damage ſafe unladen the 14 of *February*, the fraight amounts to —— —— —— —— 2250 00 00

1652 Februar	14	The Maſter having ſpare room likewiſe laded 7 Tuns upon his own account and adventure, to pay 5^{l} *per* Tun fraight	35	00	00
		Item paſſing by *Livorn* he there took in ſeveral piece goods, the whole were to pay ℔ 150 fraight, which he receives at home at *iv^{s} vi^{d} per* Doller	33	15	00
	28	To pay off the Mariners he receives from the Turky-Company in part *ii M^{a}* pounds	2000	00	00
March	2	He renders the Owners an account of the value of three thouſand and eleven pounds diſburſed on the Ship in the term of the Voiage	3011	00	00
		Item an account of *lxxi^{l} ij^{s}* ſterling ſtill due to dead mens friends, which he is to be allowed, and undertaketh to pay upon lawful demands	71	02	00
		The Owners deſire him to ſet the Ship to Sea again, and conclude to come to account, and pay their Proportions when they balance the accounts; whereupon he diſburſes for her careening and other neceſſaries as *per* account *ivC xC vij^{l} iij^{s}*	497	03	00
		Item there is ſtill due to ſeveral trades-men for Proviſions taken up by Bills *ivC xiij^{l} xvii^{s}*	413	17	00
		Item there is due to *Humphrey Barnes* for port of Letters and charges at meetings, which the Ship is to allow, *iij^{l} iij^{d}*	03	00	03
		More that the fraighters are to allow	02	00	00
	24	The Ship being liked of by the State, they buy her being valued at *iii M^{a} L^{l}*	3050	00	00
		Whereof *per* the conſent of the Owners the Treaſurers of the Navy pay *William Brown* one thouſand pound down in hand whereof he is to be accountable to the reſt for their parts when the accounts are balanced.	1000	00	00
		Item the Commiſſioners of the Navy out of the value of the ſaid Ship have contracted to pay the ſeveral Creditors or Trades-men for their proviſions, amounting to four hundred and thirteen pounds ſeventeen ſhillings, from whom they are to demand ſatisfaction	413	17	00
		One of the Owners, *viz. James Williams*, being a Delinquent, the Parliament have ſequeſtred his part of the Ships appraiſement (the value of the Proviſions firſt deducted out of the whole) and is	659	00	09
		Item his ¼ part of 250^{l} ſtill due from the Turky-Company is attached and condemned in their hands for debts owing	62	10	00
		and the Ship enters into the publick ſervice, the ſaid *James Williams* being gone, and hath left no viſible eſtate.			

The queſtion propoſed is to have an account of theſe tranſactions ſtated, and having drawn the ſame to a balance to make an exact diviſion of the Debts ſtanding out, and of the 1000^{l} received *per William Brown* according to each Owner's Intereſt, and ſutable to the juſtice and equity of the account, that each Owner may know what he hath to pay or receive, and to or from whom, to avoid Law-controverſies and arbitrations without allowance of any Intereſt for matters paſt.

Journal parcels to the ſaid Ship-Queſtion.

December the 12. *Anno* 1651.

2	Dr	*William Brown* for the ſumme of *iC xCix*^{l} *iv*^{s}, and is for $\frac{1}{3}$ of *vC xC vij*^{l} *xij*^{s}, the Ship's charge in ſetting out		199	04	00			
2	Dr	*Humphrey Barns* for his $\frac{1}{4}$ of the ſaid *iC xlix*^{l} *viij*		149	08	00			
2	Dr	*James Williams* for his $\frac{1}{4}$ of the ſaid		149	08	00			
2	Dr	*Thomas Jennings* for his $\frac{1}{12}$ of the ſaid		49	16	00			
1	Dr	*John Collins* for his $\frac{1}{12}$ of the ſaid		49	16	00			
1	Cr	Ship *Neptune* for the particulars above		597	12	00	597	12	00

ditto

1	Dr	*John Collins* Commander of the ſaid Ship for the ſumme of *vC xlvij*^{l}, and is for ſo much received by him at times of the ſeveral Owners towards ſetting out the ſaid Ship.							
2	Cr	*William Brown* received of him *iC xCviij*^{l}		198	00	00			
2	Cr	*Humphrey Barns* received of him *iC l*^{l}		150	00	00			
2	Cr	*James Williams* received of him *iC l*^{l}		150	00	00			
2	Cr	*Thomas Jennings* received of him *xlix*^{l}		49	00	00			
				547	00	00	547	00	00

ditto

1	Dr	Ship *Neptune* } For the ſumme of *vC xCvij*^{l} *xij*^{s}, and is for ſo much by him							
1	Cr	*John Collins* } diſburſed to ſet the ſaid Ship to Sea, as *per* his accounts delivered in to the Owners					597	12	00

February the 12.

1	Dr	*John Collins* for the ſumme of *iiC xCiv*^{l} *xvj*^{s} *viij*^{d}.							
2	Cr	*Humphrey Barns* for the ſumme of *lxxiij*^{l} *ix*^{s} *iv*^{d}, and is for his $\frac{1}{3}$ part of ℔ 912 outward fraight to *Livorn* at *iv*^{s} *x*^{d} *per* Doller, is		73	09	04			
2	Cr	*James Williams* for his $\frac{1}{3}$ part of the ſaid		73	09	04			
		The other $\frac{1}{3}$ appropriates to *John Collins*, and therefore not placed to account.							
1	Cr	Ship *Neptune* for the ſumme of *iC xlvij*^{l} *xviij*^{s}, and is for ℔ 612 by him received for Ship's neceſſaries ſold at *Livorn*		147	18	00			
				294	16	08	294	16	08

The 24 of *March*.

1	Dr	*John Collins* for the ſumme of *xxxiij*^{l} *vi*^{s} *viij*^{d}, and is for $\frac{1}{3}$ of ℔ 200 fraight made of Jews goods to *Scanderoon* at *v*^{s} *per* Doller							
2	Cr	*Humphrey Barns* for his $\frac{1}{3}$ part thereof ℔ 66$\frac{2}{3}$ is		16	13	04			
2	Cr	*James Williams* for his $\frac{1}{3}$ part — ℔ 66$\frac{2}{3}$		16	13	04			
				33	06	08	33	06	08

2d pag.			Lib.	sh.	d.			
		The 17 of *September* (1652)						
1 Dr	*John Collins*	for the ſumme of *iM*a *iC xxx*l *xj*s *j*d, and is for his ⅓ of 9 months 5 days fraightment at 370l *per* month	1130	11	01			
2 Dr	*Humphrey Barns*	for his ⅓ of the ſaid fraight	1130	11	01			
2 Dr	*James Williams*	for his ⅓ of the ſaid fraight	1130	11	01			
1 Cr	Ship *Neptune*	for her fraightment due as above	3391	13	03	3391	13	03
		February 14.						
2 Dr	Turky-Company	For the ſumme of *iiM*a *iiC L*l, and is for fraight of 450						
1 Cr	Ship *Neptune*	Tun of Currans from *Zant* home at *v*l *per* Tun				2250	00	00
		ditto						
1 Dr	*John Collins*	For the ſumme of *lxviij*l *xv*s, and is for theſe particulars.						
1 Cr	Ship *Neptune*							
		For fraight of 7 Tun of Currans upon his own account at *v*l *per* Tun	35	00	00			
		Item for fraight of Piece-goods from *Livorn* ℔ 150 received at *iv*s *vj*d *per* Doller	33	15	00			
			68	15	00	68	15	00
		ditto the 28.						
1 Dr	*John Collins*	For the ſumme of *iiM*a pounds, and is for ſo much received						
2 Cr	Turky-Company	by him from them in part to pay off the Mariners				2000	00	00
		ditto						
1 Dr	Ship *Neptune*	For the ſumme of *iiiM*a *vC lxxix*l *v*s, and is for theſe parti-						
1 Cr	*John Collins*	culars following.						
		Diſburſed abroad the whole term of the Voiage	3011	00	00			
		For ſo much ſtill due to dead mens wages, which he undertakes to ſatisfie, *lxxj*l *ij*s	71	02	00			
		Diſburſed to ſet the Ship to Sea again	497	03	00			
			3579	05	00	3579	05	00
		ditto						
1 Dr	Ship *Neptune*	For the ſumme of *ivC xiij*l *xvij*s, and is for						
2 Cr	Account of ſeveral Trades-men	ſo much due to them for Proviſions taken up for the uſe of the ſaid Ship				413	17	00
		ditto						
1 Dr	Ship *Neptune*	for the ſumme of *iij*l *iij*d, and is for ſo much diſburſed in port of Letters and meetings	03	00	03			
2 Dr	*James Williams*	for his ⅓ of *ij*s ſo diſburſed to be born by the 3 fraighters, and is *xiij*s *iv*d	00	13	04			
1 Dr	*John Collins*	for his ⅓ part of the ſaid	00	13	04			
2 Cr	*Humphrey Barns*	for the particulars above	04	06	11	04	06	11
		The 24 of *March*.						
3 Dr	State or Parliament	For the ſumme of *iiiM*a *l*l, and is for the full value and						
1 Cr	Ship *Neptune*	appraiſement of the ſaid Ship, which their Commiſſio- ners have bought for the publick Service				3050	00	00

The xxiv of *March* 1652.

2 Dr	*William Brown* for the ſumme of one thouſand pounds, and is for ſo much received by him from the Treaſurers of the Navy *per* order of the Committee in part of the Ship's value	1000	00	00			
2 Dr	Account of ſeveral Trades-men for the ſumme of *ivC xiij*^{l} *xvij*^{s}, and is for ſo much they are to receive from the State in paiment for their proviſions out of the Ship's value	413	17	00			
2 Dr	*James Williams* for his $\frac{1}{4}$ of the Ship's appraiſement ſequeſtred *per* order of Parliament, and is (the value of the proviſions abated out of her full appraiſement)	659	00	09			
3 Cr	State for the particulars above	2072	17	09	2072	17	09

Ditto.

2 Dr	*James Williams*	For the ſumme of *lxij*^{l} *x*^{s}, and is for $\frac{1}{4}$ of the balance					
2 Cr	Turky-Company	ſtill due from them attached and condemned in their hands			62	10	00

The Balance of the former account brought from the Leager and entred here.

Dr	Ship *Neptune* for the ſumme of *ivM*^{a} *ixC xij*^{l} *iv*^{s}, and is for the Balance or Dividend to be divided diſtributively amongſt the Owners,						
Cr	*William Brown* for his $\frac{1}{3}$ of the ſaid	1637	08	00			
Cr	*Humphrey Barns* for his $\frac{1}{4}$ of the ſaid	1228	01	00			
Cr	*James Williams* for his $\frac{1}{4}$ of the ſaid	1228	01	00			
Cr	*Thomas Jennings* for his $\frac{1}{12}$ of the ſaid	409	07	00			
Cr	*John Collins* for his $\frac{1}{12}$ of the ſaid	409	07	00			
		4912	04	00	4912	04	00

Dr	Account of Balance for the ſumme of *jM*^{a} *vjC xCviij*^{l} *xj*^{s} *ix*^{d}.						
Cr	State or Parliament owing upon that account	977	02	03			
Cr	Turky-Company owing by them	187	10	00			
Cr	*James Williams* owing by him	533	19	06			
		1698	11	09	1698	11	09

Dr	*Thomas Jennings* owing to him	408	11	00			
Dr	*John Collins* owing to him	461	05	03			
Dr	*William Brown* owing to him	636	04	00			
Dr	*Humphrey Barns* owing to him	192	11	06			
Cr	Balance for the particulars above	1698	11	09	1698	11	09

In ſome Ships the Merchants or Owners lay in Goods for the uſe of the Mariners, in this caſe in the Book of Wages enter

Dr The Goods in ſeveral accounts, as Stockings, Waſte-coats, Monmouth-caps, Shoes, &c. for the prices ſet upon them.
Cr The account of Cargazoon for whoſe account the ſaid Goods are laid in.

Theſe Goods ſold to Mariners upon account of their Pay, or to others upon time — Dr The Mariners or Buiers / Cr The Goods

If for ready Mony, Cr the Goods (and Dr Caſh, if it be needful to keep any ſuch account)

Part of theſe Goods unſold at the Ship's return when the account is to be cloſed — Dr Account of Cargazoon / Cr The Goods for their firſt Prizes

Gain — By the ſaid Goods — Dr the Goods / Cr the account of Cargazoon

Loſs — By the ſaid Goods — Dr the account of Cargazoon / Cr the Goods

To conclude, the Balance of this Account of Cargazoon ſhews how much the Captain or Purſer is to make good to the Adventurer or Owners for the quantities or particulars ſold.

And if the ſaid Goods are unvalued at firſt, or the Account ſtated without any relation to their coſts, then will the account thereof be like ſome of the Sopracargo's accounts in the ſecond Queſtion.

Anno		Ship *Neptune* Dr	Page Leager Creditor	Lib.	sh.	d.
Dec. 1651	12	To *John Collins* for Monies disburſed to ſet her out	1	597	12	00
Febr. 1652	28	To the ſaid for diſburſements abroad the term of the Voiage	---	3011	00	00
	---	To the ſaid due to dead mens wages which he undertakes to pay	---	71	02	00
	---	To the ſaid for diſburſements to ſet her to Sea again	---	497	03	00
	---	To account of ſeveral Trades-men for proviſions taken up	2	413	17	00
ditto	---	To *Humphrey Barns* for port of Letters and meetings by him expended	---	03	00	03
				4593	14	03
	R	To the Owners diſtributively for the Balance being their Dividend		4912	04	00
				9505	18	03

The Diviſion.

To *William Brown* for his $\frac{1}{3}$ part of the ſaid	1637	08	00
To *Humphrey Barns* for his $\frac{1}{4}$ of the ſaid	1228	01	00
To *James Williams* for his $\frac{1}{4}$ of the ſaid	1228	01	00
To *Thomas Jennings* for his $\frac{1}{12}$ of the ſaid	409	07	00
To *John Collins* for his $\frac{1}{12}$ of the ſaid	409	07	00
	4912	04	00

1651		*John Collins* Commander and Owner of $\frac{1}{12}$ Dr				
Dec.	12	To Ship *Neptune* for $\frac{1}{12}$ of her ſetting out to Sea	1	49	16	00
	---	To *William Brown* received towards his part of the Ship's ſetting out	2	198	00	00
	---	To *Humphrey Barns* for his part of the ſaid	---	150	00	00
	---	To *Thomas Jennings* received towards his part of the ſaid	---	49	00	00
	---	To *James Williams* received for his part of the ſaid	---	150	00	00
Febr.	12	To *Humphrey Barns* for his $\frac{1}{3}$ of $ 912 outward fraight to *Livorn*	---	73	09	04
	---	To *James Williams* for his $\frac{1}{3}$ of the ſaid	---	73	09	04
	---	To Ship *Neptune* for proviſions and furniture ſold at *Livorn*	---	147	18	00
March	24	To *Humphrey Barns* for $\frac{1}{3}$ of $ 200 fraight to *Scanderoon*	---	16	13	04
(1652)	---	To *James Williams* for his $\frac{1}{3}$ of the ſaid	---	16	13	04
Sept.	17	To Ship *Neptune* for $\frac{1}{3}$ part of 9 months 5 days fraightment	1	1130	11	01
	---	To the ſaid for fraight of Piece-goods and Currans	---	68	15	00
Febr.	28	To Turky-Company received of them to pay off the Mariners	2	2000	00	00
	---	To *Humphrey Barns* for $\frac{1}{3}$ part of *ij*^{l} port of Letters	---	00	13	04
	R	To Balance due to himſelf	---	461	05	03
				4586	04	00

1651		*Per contra* the said Ship	Cr		Lib.	sh.	d.
Dec.	12	By *William Brown* and Owners for their parts to set her out 2, 2, 2, 2,		1	597	12	00
Febr.	12	By *John Collins* for Ship's necessaries sold at *Livorn*		1	147	18	00
1652 Sep	17	By the said for ⅓ of 9 months 5 days fraightment at 370l *per Mo*		---	1130	11	01
	---	By *Humphrey Barns* for his ⅓ of the said fraightment		2	1130	11	01
	---	By *James Williams* for his ⅓ of ditto fraight		---	1130	11	01
Febr.	14	By Turky-Company for fraight of 450 Tun of Currans		---	2250	00	00
	---	By *John Collins* for fraight of Piece-goods and Currans		---	68	15	00
March	24	By the State for her value sold to the Publick		3	3050	00	00
					9505	18	03

1651		*John Collins*	Cr				
Dec.	12	By Ship *Neptune* for Monies disbursed to set her out		1	597	12	00
1652 Feb.	28	By the said for disbursements abroad, due to dead men for their wages, and to set her out again		---	3579	05	00
	---	By the said for 1/11 of the Dividend			409	07	00
					4586	04	00

(2) An.

1651		*William Brown* Owner of $\frac{1}{3}$	Dr				
Decem.	12	To Ship *Neptune* for the $\frac{1}{3}$ of her setting out		1	199	04	00
1652 Mar.	24	To the Parliament received *per* him in part of the Ship's appraisement		3	1000	00	00
	R	To Balance due to himself		---	636	04	00
					1835	08	00

1651		*Humphrey Barns* $\frac{1}{4}$ part Owner	Dr				
Dec.	12	To Ship *Neptune* for $\frac{1}{4}$ of her charge in setting out		1	149	08	00
1652 Sept.	17	To the said for $\frac{1}{3}$ part of 9 months 5 days fraightment		---	1130	11	01
	R	To Balance due to himself			192	11	06
					1472	10	07

1651		*James Williams* $\frac{1}{4}$ part Owner	Dr				
Dec.	12	To Ship *Neptune* for $\frac{1}{4}$ of her setting to Sea		1	149	08	00
1652 Sep.	17	To the said for $\frac{1}{3}$ of 9 months 5 days fraightment		---	1130	11	01
Febr.	28	To *Humphrey Barns* for $\frac{1}{3}$ part of *ij*^{l} paid port of Letters		2	00	13	04
March	24	To the State for $\frac{1}{4}$ of the Ship's appraisement sequestred *per* order		3	659	00	09
	---	To Turky-Company for $\frac{1}{4}$ of their Balance attached and condemned		2	62	10	00
					2002	03	02

1652		Account of several Trades-men	Dr				
March	24	To Parliament receivable from the Treasurers of the Navy		3	413	17	00

1651		*Thomas Jennings* $\frac{1}{13}$	Dr				
Dec.	12	To Ship *Neptune* for $\frac{1}{13}$ of her setting to Sea		1	49	16	00
	R	To Balance due to himself			408	11	00
					458	07	00

1652		Turky-Company	Dr				
Febr.	14	To Ship *Neptune* for fraight of 450 Tun of Currans		1	2250	00	00

1651		*William Brown*	Cr			
Dec.	12	By *John Collins* paid him towards setting out $\frac{1}{3}$		1	198	00 00
		By Ship *Neptune* for $\frac{1}{3}$ of the Dividend			1637	08 00
					1835	08 00
1651		*Humphrey Barns*	Cr			
Dec.	12	By *John Collins* paid him towards setting out $\frac{1}{4}$ of the Ship		1	150	00 00
Febr.	12	By the said for $\frac{1}{3}$ of ℔ 912 outward fraight		1	73	09 04
March	24	By the said for $\frac{1}{3}$ of ℔ 200 fraight to *Scanderoon*			16	13 04
1652 Feb.	28	By Ship *Neptune* and Fraighters for disbursements for port of Letters and meetings, as in their accounts in Dr folio 1, 2, 2			04	06 11
		By Ship *Neptune* for $\frac{1}{4}$ of the Dividend			1228	01 00
					1472	10 07
1651		*James Williams*	Cr			
Dec.	12	By *John Collins* paid him towards $\frac{1}{4}$ of the Ship's setting out		1	150	00 00
Febr.	12	By the said for $\frac{1}{3}$ of ℔ 912 outward fraight to *Livorn*			73	09 04
March	24	By the said for $\frac{1}{3}$ of ℔ 200 fraight of Jews goods			16	13 04
		By Ship *Neptune* for $\frac{1}{4}$ of the Dividend			1228	01 00
	R	By Balance owing by him			538	19 06
					2002	03 02
1652		*Per contra* the Artificers account	Cr			
Febr.	28	By Ship *Neptune* for provisions taken up			413	17 00
1651		*Per contra*	Cr			
Dec.	12	By *John Collins* paid towards $\frac{1}{12}$ of the Ship's setting to Sea		1	49	00 00
		By Ship *Neptune* for $\frac{1}{12}$ of the Dividend			409	07 00
					458	07 00
1652		Turky-Company	Cr			
Febr.	28	By *John Collins* paid him in part of Fraightment		1	2000	00 00
March	24	By *James Williams* for $\frac{1}{4}$ of the Balance attached in their hands		2	62	10 00
		By Balance owing by them			187	10 00
					2250	00 00

(3)1652 March	24	State or Parliament To Ship *Neptune* for her value or appraiſement	Dr	1	3050	00	00
		Account of Balance To *James Williams* owing by him To Turky-Company owing *per* them To the Parliament due upon that account	Dr		533 187 977 1698	19 10 02 11	06 00 03 09
		The Diviſion of the former Balances *according to the Equity of the Account.*					
		James Williams To Balance owing *per* him as above	Dr	Lib.	ſh.	d.	
				533	19	6
		Turky-Company To Balance owing *per* them	Dr		187	10	00
		State or Parliament To Balance due upon the foot of that account	Dr		977	02	03

1652		*Per contra* the State	Cr			
March	24	By *William Brown* paid him *per* the Treasurers of the Navy	2	1000	00	00
---		By account of Artificers paiable to them for their provisions	---	413	17	00
---		By *James Williams* for ¼ of the Ship's value sequestred	---	659	00	09
	R	By Balance due upon this account		977	02	03
				3050	00	00

Balance *per contra*	Cr		
By *Thomas Fennings* owing to him	408	11	00
By *John Collins* owing to him	461	05	00
By *William Brown* owing to him	636	04	00
By *Humphrey Barns* owing to him	192	11	06
	1698	11	09

Per contra James Williams	Cr		
By *John Collins* for his proportion of this Debt when recovered, or Lofs if unrecoverable	59	06	08
By *Thomas Fennings* for his proportion of the said	59	06	08
By *Humphrey Barns* for his share of the said	177	19	10
By *William Brown* for his proportion of the said	237	06	05
	533	19	6

Per contra the Division of the Turky-Comp^{a} Debt	Cr		
By *John Collins* for his proportion of the said when paid in	20	16	08
By *Thomas Fennings* for his proportion of the said	20	16	08
By *Humphrey Barns* for his proportion of the said	62	10	00
By *William Brown* for his proportion of the said	83	06	08
	187	10	00

The Division.

By *John Collins* for his proportion of the said when paid in	108	11	04
By *Thomas Fennings* for his proportion of the said	108	11	04
By *Humphrey Barns* for his part of the said Balance	325	14	01
By *William Brown* for his part of the said	434	05	06
	977	02	03

William Brown Dr

To *James Williams* for the proportion of his debt	237	06	05
To Turky-company for the proportion of the Balance owing by them	83	06	08
To the State for the proportion of that Balance due to him when paid in	434	05	06
To *Humphrey Barns* for the Balance of this account receivable from him in ready mony	436	16	07
	1191	15	02

John Collins Dr

To *James Williams* for the proportion of his debt	59	06	08
To Turky-Company for the proportion of that debt due to himself	20	16	08
To the State for the proportion of that Balance due to himself	108	11	04
To *William Brown* for the proportion of the 1000l receivable from him in ready mony	111	02	03
To *Humphrey Barns* for the foot of this account receivable from him in ready mony	161	08	04
	461	05	03

Thomas Fennings Dr

To *James Williams* for the share of his debt	59	06	07
To Turky-company for the proportion of their debt	20	16	08
To the State for the proportion of their debt	108	11	04
To *William Brown* for the proportion of the 1000l receivable from him in ready mony	111	02	03
To *Humphrey Barns* for the foot of this account due from him in ready mony	108	14	02
	408	11	00

Humphrey Barns Dr

To *James Williams* for the proportion of his debt	177	19	10
To Turky-company for the proportion of their debt	62	10	00
To the State for the proportion of their Balance	325	14	01
To *William Brown* for the proportion of the 1000l receivable from him in ready mony	333	06	08
	899	10	07

Per contra William Brown Cr

The Diviſion of the 1000l received *per* him from the State.

	By *John Collins* for his proportion of the ſaid paiable in ready mony	111	02	03
	By *Thomas Fennings* for his proportion of the ſaid	111	02	03
	By *Humphrey Barns* paiable to him for his proportion	333	06	08
R	By Balance due to himſelf as it ſtands in the former account	636	04	00
		1191	15	02

Per contra Cr

R	By Balance due to himſelf as in the former account	461	05	03

Per contra Cr

R	By Balance due to himſelf as in the former account	408	11	00

Per contra Cr

R	By Balance due to himſelf	192	11	06
	By *William Brown* paiable to him to balance his account	436	16	07
	By *John Collins* paiable to him to balance his account	161	08	04
	By *Thomas Fennings* paiable in ready mony to balance his account	108	14	02
		899	10	07

The 5th Queſtion.

A Merchant of *London*, namely, *John Boſtwick*, deſires to ſee an account of double Exchange ſtated upon theſe ſuppoſitions and rates following.

1 He draws upon his friend Factor or correſpondent at *Liſbon* Ducats 6000 at ſeveral prices, whereof the *medium* was 53 1/2 d paiable at Uſance.

2 He remits to his correſpondent at *Venetia* 1200 l ſterling at 48 d the Ducat *di Banco*.

3 The Factor at *Liſbon* adding 1/2 *per centum* proviſions of the firſt Draught and ℔ 5 paid Brokerage and port of Letters draws the Balance of his account on the Factor at *Sevil* at ℔ 106 for ℔ 100 in *Sevil*.

4 The Correſpondent at *Venetia* deducting out of the firſt remittance to him his proviſions at 1/2 *per centum* and ℔ 7 paid Brokerage and port of Letters makes over the Balance in his hands to the Factor at *Naples* at ℔ 100 *Venetia* for ℔ 101 at *Naples*.

5 The Factor at *Sevil* adding proviſions at 1/2 *per centum* and ℔ 5---122 Marveides paid Brokerage and port of Letters draws the Balance of his account on the Factor at *Genoa* at 442 Marveides for 1 Crown of the Sun.

6 The Factor at *Naples* deducting out of the remittance made to him his proviſions at 1/2 *per centum* and ℔ 6---48 paid Brokerage and port of Letters makes over the Balance in his hands to *John Boſtwick* Merchant of *London* at 68 d the Ducat.

7 The Factor at *Genoa* adding to the Draught made upon him x 40 and 58 Sols for his proviſions at 1/4 *per centum*, and Brokerage and port of Letters, draws the Balance of his account on *John Boſtwick* Merchant at *London* at 83 pence ſterling the Crown of the Sun.

Item John Boſtwick in the term of theſe Exchanges diſburſed in Brokerage of his *Liſbon* draught, &c. and in port of Letters 3 l---2 s---3 d ſterling.

The queſtion propounded is to know his Gain or Loſs by theſe Exchanges.

The proceſs of the work may be ſeen by the relative figures. The Anſwer is, He gained 137--10 s--00 d ſterling by induſtry with other mens monies, which hath lain in his own hands the whole tract of time.

The Coins of theſe places are according to the Map of Commerce.

Venetia ——	24	Groſs ——	make 1 ℔ or Ducat.
Liſbon ——	400	Raes ——	
Sevil ——	375	Marveides --	
Naples ——	100	Grains ——	
Genoa ——	68	Sols make 1 x or Crown.	

John

John Boſtwick Merchant of *London*,
or ditto his account of Caſh Dr

		Sterling	Lib. ſh. d.
(1)	To account of Excᵃ for *Lizbon* drawn on the Factor there, the Excᵃ at 53½ᵈ the Ducat	£ 6000	1337--10--00
(6)	To account of Excᵃ for *Naples* remitted home by the Factor there, the Excᵃ at 68ᵈ *per* Ducat	£ 5976	1693---4----
			3030--14----

Account of Excᵃ for *Lizbon* Dr

		Mar.	
(3)	To account of Excᵃ for *Sevil* drawn on the Factor there at £ 106 here for £ 100 there	£ 5683--361--	£ 6025

Factor at *Sevil* or accᵒ of Exchᵃ for ditto place Dr

			Marv.	
(5)	To Factor at *Genoa* drawn by the Factor here on him at 442 Marveides for 1 Crown of the Sun X	4846---10---	£	5712--00----

Account of Exchange for *Venetia* Dr

		Lib. ſh. d.		Groſſes
(2)	To *John Boſtwick* Merchant of *London* remitted hither by him at 48ᵈ the Ducat *di Banco*	1200--00--00	£	6000--00----

Account of Excᵃ for *Genoa* or Factor there Dr

		Lib. ſh. d.		Sols
(7)	To *John Boſtwick* Merchant of *London* for the Balance drawn on him at 83ᵈ ſterling the Crown of the Sun--- X	1690--1---9--	Cr.	4887--00----

Account of Excᵃ for *Naples* Dr

		gr		Grains
(4)	To Factor at *Venetia* remitted hither *per* him at £ 100 there for £ 101 here is	£ 5963--00---	£	6022--63---

Per contra Cr

		Sterling	Lib.	sh.	d.
(2)	By account of Exc[a] for *Ven[a]* remitted to the Factor there at 48[d] the Ducat *di Banco*	£ 6000	1200	00	00
(7)	By account of Exc[a] for *Genoa* drawn by the Factor there at 83 pence sterling the Crown of the Sun	X 4887	1690	01	09
	Paid Brokerage of the *Lisbon* draught port of Letters, &c.		3	02	03
R	By Balance gained by these Exchanges		137	10	----
			3030	14	00

Factor at *Lisbon* or account of Exc[a] for ditto place Cr

		Sterling	Lib.	sh.	d.	
(1)	By *John Bostwick* Merchant of *London* drawn by him	1337	10	00	£	6000--00--00
	By provisions at ½ *per centum* to be added is				£	20--00----
	By Brokerage and port of Letters to be added				£	5----
					£	6025--00----

Per contra Cr

(3)	By Factor at *Lisbon* drawn by him at £ 106 there for £ 100 here £ 6025	£	Marv. 5683--361
	By provisions to be added at ¾ *per centum*	£	22--267
	By Brokerage and port of Letters to be added	£	5--122
			5712--00

Per contra Factor at *Venetia* Cr

(4)	By provisions to be deducted at ½ *per centum*	£	30--00
	By Brokerage and port of Letters	£	7--00
	By Factor at *Naples* remitted the Balance thither at £ 100 here for £ 101 is there £ 6022--63	£	Gross 5963--00
		£	6000--00

Factor at *Genoa* Cr

(5)	By Factor at *Sevil* drawn by him at 442 Marveides the Crown of the Sun is £ 5712--00--X	£	Marv. Crowns Sols 4846---10
	By provisions at ¼ *per centum* Brokerage and port of Letters to be added--X		40---58
			4887---00

Factor at *Naples* Cr

(6)	By provisions to be deducted at ¾ *per centum*	£	Ducts Grains 40--15
	By Brokerage and port of Letters	£	6--48
	By *John Bostwick* Merchant at *London* remitted the Balance to him at 68[d] the Ducat Sterling 1693[l]--4[s]--0	£	5976--00
			6022--63

COURTEOUS READER, theſe Books following are ſold by *Thomas Clark* at the South-entrance of the Royal Exchange, *London*.

Conſuetudo vel Lex Mercatoria, or the ancient Law-merchant divided into three parts, according to the eſſential parts of Traffick; neceſſary for all States-men, Judges, Magiſtrates temporal and civil, Lawyers, Mint-men, Merchants, Mariners, and all others negotiating in all places of the world, by *Gerard Mulens* Merchant.

The Merchant's Mirrour, or directions for the perfect ordering and keeping of his Accompts, framed by way of *Debitor* and *Creditor*, after the ſo termed Italian manner, containing 250 rare Queſtions with their Anſwers, in form of a Dialogue; as likewiſe a Waſte-book, with a compleat Journal and Leager thereunto appertaining, unto the which there is annexed a Month-book, very requiſite for Merchants and all others lovers of the famous never-dying Art: by *Richard Dafforn* Accomptant.

Amphithalamie, or the Accomptants Cloſet, being an Abridgement of Merchants Accompts kept by *Debitors* and *Creditors*, exactly and accurately ſhewing how to order, ſtate and keep Accompts either of a publick Farm or private Eſtate into a ſingle Book; a new method, illuſtrated and enlarged with neceſſary inſtructions and inferences of the eſſential parts of Traffick, as alſo of the denominations, valuations and reductions of Monies, Weights and Meaſures of divers Climats of the World, &c. digeſted into two parts: by *Abraham Liſet*.

An Analyſis or Reſolution of Merchants Accompts, wherein the whole body of Merchants Accompts is anatomized: by *Ralph Handſon* Accomptant.

England's Treaſure by Forein Trade, or, The Balance of our forein Trade is the Rule of our Treaſure: written by *Henry Munne* of *London* Merchant: an excellent Diſcourſe, 8to large.

The Survey of *London*, containing the original, increaſe, modern eſtate and Government of that famous City, methodically ſet down, with a memorial of thoſe famouſer acts of Charity which for publick and pious uſes have been beſtowed by many worſhipful Citizens and Benefactors; as alſo all the ancient and modern Monuments erected in the Churches, not onely of theſe two famous Cities, *London* and *Weſtminſter*, but (now newly added) four miles compaſs: begun firſt by the care and pains of *John Stow*, afterwards inlarged by the diligence of *A. M.* and now compleatly finiſhed by the ſtudy and labour of *A. M. H. D.* To which are added two Tables, firſt, a Table of Things, ſecondly, a Concordance of Names.

The Chirurgeons Mate, or Military and Domeſtick Chirurgery, diſcovering faithfully and plainly the method and order of the Chirurgeon's Cheſt, the uſes of the Inſtruments, the virtues and operations of the Medicines, with the exact cure of Wounds, whether by Gun-ſhot or otherwiſe, as namely, Wounds, Impoſtumes, Ulcers, Fiſtula's, Fractures, Diſlocations; with the moſt eaſie and ſafeſt ways of Amputation or Diſmembring, the Cures of Scurvey, of the Fluxes of the Belly, of the Colick and Calenture, &c. with a Treatiſe of the Cure of the Plague: publiſhed for the ſervice of his Majeſty and the Common-wealth, by *John Woodal* Maſter in Chirurgery, very uſeful for all, eſpecially for Chirurgeons.

A learned Commentary or Expoſition upon the firſt Chapter of the ſecond Epiſtle of S. *Paul* to the *Corinthians*, being the ſubſtance of many Sermons formerly preached at *Graies-Inne London*, by that Reverend and Judicious Divine *Richard Sibbs*, D. D. ſometimes Maſter of *Katharine-Hall* in *Cambridge*, and Preacher to that Honourable Society: publiſhed for the publick good and benefit of the Church of Chriſt by *Thomas Manton*, B. D. and Preacher of the Word at *Covent-Garden*.

A Treatiſe of Juſtification, wherein is firſt ſet down the true Doctrine in the Cauſe, Effects, Fruits, Conſequents of it, according to the Word of God; and then all objections and cavils of the Adverſaries to God's Free Juſtification by Grace are anſwered and confuted, eſpecially of *Robert Bellarmine* Jeſuit and Cardinal, wherein the Popiſh Doctrine of Merits is refuted and diſproved: by *George Downame*, D. D. Biſhop of *Derry*.

An Explanation of the General Epiſtle of S. *Jude* delivered in one and forty Sermons: by the late reverend and learned Servant of Chriſt Mr. *Samuel Otes*, &c.

Colonel *Monro* his Expedition with the Scots Regiment, &c. a pleaſant Hiſtory.

A Commentary upon the firſt and ſecond Chapters of S. *Paul* to the *Coloſſians*, wherein the Texts are clearly opened, Obſervations thence perſpicuouſly deducted, Uſes and Applications ſuccinctly and briefly inferred, &c. together with divers places of Scripture briefly explained: by Mr. *Paul Bayne*, B. D.

The Doctrine of Practical Prayer, together with a learned Expoſition on the Lord's Prayer: by the Right reverend Father in God, *George Downame*, late Lord Biſhop of *Derry* in *Ireland*.

The Dipper dipp'd, or the Anabaptiſt duck'd and plung'd over head and ears, at a Diſputation in *Southwark*; alſo a large and full Diſcourſe of their Original, ſeveral ſorts of peculiar Errours, high attempts againſt the State, capital Puniſhment: the ſeventh Edition, augmented with ſeveral Speeches delivered before the Aſſembly of Divines; ſecondly, the famous Hiſtory of the Frantick Anabaptiſts, their wild Preaching and practices in *Germany*, together with an Application to this Kingdom, eſpecially to *London*: by *Daniel Featly*, D. D. together with ſeveral Controverſies againſt the Papiſts, by the ſame Author, in 4°.

Beams of Divine Light breaking forth from ſeveral places of holy Scripture, as they were learnedly opened in 21 Sermons: by *Richard Sibbs*, D. D. and Preacher to the Honourable Society of *Graies-Inne*.

Evangelical Sacrifices in 19 Sermons, wherein are handled, Firſt, A thankful commemoration of God's Mercies in our deliverance from the Popiſh Pouder-plot. Secondly, The ſucceſsful Seeker. Thirdly, Faith's Triumph. Fourthly, A ſpecial Preparation to fit us for our later end, in four Funeral Sermons. Fifthly, The faithful Covenanter. Sixthly, The demand of a good Conſcience.

Conſcience. Seventhly, The Sword of the Wicked. By Dr. *Sibbs.*

Light from Heaven, diſcovering the Fountain opened, the Angel's acclamations, the Churche's riches, and Rich Poverty, in four Treatiſes: by Dr. *Sibbs.*

The New Covenant, or Saints Portion; a Treatiſe unfolding the All-ſufficiency of God, Man's uprightneſs, and the Covenant of Grace, in 14 Sermons: whereunto are annexed 4 Sermons on *Eccleſiaſtes* the 9 and 12. by that faithful and worthy Miniſter of Jeſus Chriſt, *John Preſton*, D. D. Chaplain in Ordinary to the late King, and Preacher at *Lincolns-Inne.* To which may be added a Treatiſe of Faith and Love, wherein the ground and exerciſe of Faith and Love, as they are expreſt in good Works, is explained in 18 Sermons, by the ſame Author.

An Abridgement of Dr. *Preſton*'s Works, that is, the Pith and Marrow as it were of all his Works gathered into one Volume and reduced into order, for the comfort and benefit of meaner Chriſtians who cannot buy or attend to read the greater Volume; a book of excellent uſe: by the induſtry of *William Jemmat*, M. A. and Preacher of God's Word.

Annotations on all the Books of the Old and New Teſtament, being an entire Commentary on the Sacred Scripture, the like never before in Engliſh, wherein the Text is explained, Doubts reſolved, Scriptures parallel'd, and various Readings obſerved: by the labour of certain learned Divines thereunto appointed: in two Volumes, Fol.

A Concordance to the holy Bible of the laſt Tranſlation, with the various Readings both in Text and Margin, in a more exact method then hath hitherto been extant: by *S. N.* Fol.

A Latine Teſtament of a very fair Character, in 12°

Enoch's Tranſlation, a Sermon preached at the Funeral of *Thomas* Earl of *Elgin:* by *R. Pearſon*, D. D.

The Faith of the Church of *England:* by *F. Taylor.*

Conformity reaſſerted, in anſwer to Dr. *Lazarus Seaman.*

The Voiages and Travels of Sir *Francis Drake* into the *Indies*, in 4°. a very profitable and pleaſant Hiſtory.

Poſthuma Foſteri, the deſcription of a Ruler, on which is inſcribed divers Scales, and the Uſes thereof, with Propoſitions in Aſtronomy, Navigation and Dialling, with the Declination of Horizontal Dials; to which may be added

Elliptical or Azimuthal Horologiography, comprehending ſeveral ways of deſcribing Dials upon all kinds of Superficies, either plain or carved, and unto upright Styles in whatſoever poſitions they ſhall be placed: invented and demonſtrated by *Samuel Foſter*, late Profeſſor of Aſtronomy in *Greſham-College London.*

A Volume of Funeral Sermons in Folio upon divers Texts of Scripture: by Dr. *Sibbs*, Dr. *Featly*, Dr. *Tailor* and Dr. *Day.*

Popular Errours, or the Errours of the People in matters of Phyſick diſcovered, by Dr. *Primeroſe.*

Advice concerning Bills of Exchange, an excellent Piece: written by *John Marius*, publick Notary.

Tables of Intereſt and Rebate, for the purchaſe and diſcompt of Annuities, more exactly calculated then heretofore: by *Roger Clavell* Mathematician.

A manual of Millions, or Accompts ready caſt up, by which may ſuddenly be known the true value of any Commodity at any price whatever, and how to reſolve many millions of queſtions either in Reduction or the Golden Rule, without any uſe of Multiplication or Diviſion: by *Richard Hodges:* a piece very uſeful for all degrees of men.

The Academy of Eloquence, containing a complete Engliſh Rhetorick exemplified, common-placed and formally digeſted into an eaſie methodical way to ſpeak and write fluently according to the mode of the preſent times, with Letters both Amorous and Moral upon emergent occaſions, the third Edition: by *A. B.* of the *Inner Temple* Eſq;

☞ Take notice, that all ſorts of Bills of Lading, whether in Engliſh, French, Spaniſh, Italian or Dutch; likewiſe Indentures for binding Apprentices to Planters in any of his Majeſty's Iſlands; and alſo Indentures for the City and Country, are printed for and ſold by *Thomas Clark* at the South-entrance of the Royal-Exchange.

FINIS.